

City of Dover

New Hampshire

Summary of Proposed Budget

Fiscal Year 2004

As submitted to the City Council
By City Manager Paul Beecher

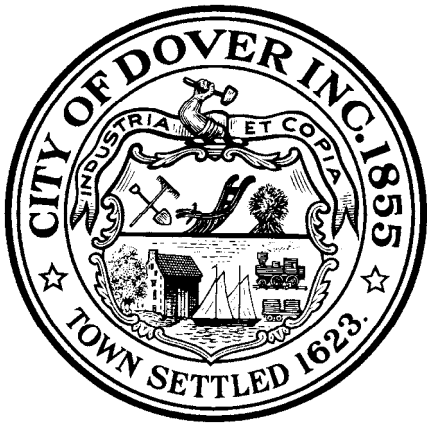
City of Dover, NH

Summary of Proposed Budget - Fiscal Year 2004

Table of Contents

| | Page |
|--|------|
| Introduction | |
| Budget Message to the City Council | 1 |
| City Financial Policies | 8 |
| Organizational Chart | 12 |
| Community Profile | 14 |
| The Budget Process | 15 |
| Accounting Structure and Basis | 16 |
| Accounting and Budgetary Definitions | 19 |
| Financial Indicators | 22 |
| Summaries | |
| <i>All Budgeted Funds Information:</i> | |
| Appropriations All Budgeted Funds | 27 |
| Estimated Revenue & Appropriations | 28 |
| Fund Balances & Retained Earnings | 29 |
| <i>General Fund Information:</i> | |
| General Fund Summary | 30 |
| Major Budget Changes and Tax Rate Impact | 32 |
| Graph - General Fund Appropriations | 35 |
| General Fund Budget History Sheet | 36 |
| <i>Other Budgetary Information:</i> | |
| Water and Sewer Cost and Rate Summaries | 38 |
| Enterprise Funds Budget History Sheet | 40 |
| Personnel Positions by Department | 43 |
| <i>Appropriations Summaries:</i> | |
| Appropriations - Summary by Fund | 44 |
| Appropriations - Summary by Department | 46 |
| City Council Summary | 48 |
| Executive Summary | 49 |
| Finance Summary | 50 |
| Planning Summary | 51 |
| Police Summary | 52 |
| Fire & Rescue Summary | 53 |
| Comm Serv – PW Summary | 54 |
| Comm Serv – Recreation Summary | 56 |
| Public Library Summary | 57 |
| Human Services Summary | 58 |
| Debt Service Summary | 59 |
| Misc General Gov't Summary | 60 |
| Other Financing Uses Summary | 62 |
| Education Summary | 64 |
| Intergovernmental Summary | 65 |
| Estimated Revenue | |
| Estimated Revenue - Summary by Fund | 66 |
| Graph - Property Tax Levy & Change by Year | 68 |
| Graph - Non-Tax Revenue and Tax Rate by Year | 69 |
| Debt Information & Capital Improvements | |
| Debt Principal & Interest Payments by Fund | 70 |
| Long Term Debt Outstanding at 6/30/03 and | |
| Analysis of Debt Limit | 71 |
| Existing Principal Retirement by Year | 72 |
| Existing Debt Balance to Maturity | 73 |
| State Aid to Existing Debt Retirement | 74 |
| Capital Improvements Program | 76 |

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City of Dover

New Hampshire

Budget Message by City Manager Paul Beecher

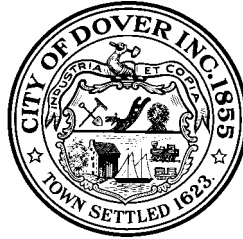
Fiscal Year 2004
(July 1, 2003 to June 30, 2004)

Also contained in this section:

- City Financial Policy Goals
- Organizational Chart
- Community Profile
- Budget Process
- Fund Structure and Basis of Accounting
- Accounting & Budgetary Definitions
- Financial Indicators

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City of Dover, New Hampshire

OFFICE OF THE CITY MANAGER

March 26, 2003

To the Mayor and Members of the City Council:

I respectfully submit to you the proposed budget for Fiscal Year 2004. It has been a challenging process to arrive at a budget that I believe continues to provide the needed services of the City and yet keep the impact to the taxpayers as low as possible. I look forward to working with all members of the City Council as we proceed through the budget sessions in the coming months.

In order to meet the goal, I had to make reductions that I preferred not to make. In all, over \$2.1 million in reductions were made to Departmental budget requests. This includes significant decreases in the Capital Outlay area, transfers to Capital Reserves and to some personnel.

The bottom line of the General Fund City budget is an increase in spending of 7.1% or \$1,547,557. The City will be able to maintain its level of services within this increase. The largest portion of the increase (86.5%) relates to Personal Services (\$1,338,507), of which 63% relates to projected health insurance and retirement increases (\$837,401). The health insurance amount is a guaranteed maximum increase with the final rates to be issued in May. Personal Services also includes wage increases of 4.0%, including the contracts approved by the City Council. The increase in Debt Service (\$185,503) accounts for 12% of the City increase. The remaining 1.5% or \$23,547 relates to all other line items, including Purchased Services, Supplies, Capital Outlay, Other Expenses and Transfers.

Budget Development

The annual budgeting process begins with the development of the Capital Improvements Program (CIP). This program defines the needs of the City's capital spending for the next six years. In addition, capital items are identified for financing within the annual budget. The budget continues to be developed with direction from the adopted City Financial Policies. The City Financial Policies established goals for the City categorized into six major headings as follows:

- **Maintenance of Fund Reserves**
 1. Maintain adequate fund reserves to protect the City against emergencies and economic downturns.
- **Capital Improvements Program**
 2. Formal adoption of six year Capital Improvements Program (CIP).
 3. Established CIP project criteria.
 4. Established CIP financing criteria.
- **Debt Policies**
 5. Set parameters for issuance of debt.
 6. The City shall retire 75% of its debt within a ten year period.
- **Management of Enterprise Funds**
 7. Maintain Enterprise Funds on a self-sustaining basis.
 8. Continue to fund Capital Reserve accounts for Water and Sewer.
- **Budget Process**
 9. Review of all fees annually
 10. Preliminary budget estimates submitted to the City Council by October 1 for the following fiscal year.
 11. Established a date by which the School Board must pass their requested budget.

All Budgeted Funds

The General Fund accounts for 78.6% of the operational spending of the City. The General Fund incorporates the spending in such areas as Police, Fire, Community Services and the School

| Appropriations | Amount | % Total |
|-------------------|------------|---------|
| General Fund | 60,814,091 | 78.6% |
| Special Revenue | 7,670,264 | 9.9% |
| Proprietary Funds | 8,866,708 | 11.5% |
| Total | 77,351,063 | 100.0% |

Department. The Proprietary Funds are the next largest group, making up nearly 11.5% of the City's spending. This group is self-supporting and includes the Water and Sewer Utility Funds, the Arena Fund and the Internal Service Funds. The Internal Service Funds are grouped in this section as they have the same basis of accounting, with City departments as their primary customer. Special

Revenue Funds are funds whose revenues are restricted to specific areas of spending, representing 9.9% of spending. Many are Federal grants, such as the Community Development Block Grant and the School Federal Education Funds. Other Special Revenue Funds were established by the City Council, such as the Parking Activity Fund and the Residential Solid Waste Fund.

General Fund - 5 Year Annualized Change

Before we look at specific increases of the FY04 budget versus the prior year, I believe it is important to gain a perspective of the components of the fund over time on an annualized basis. The chart at the right compares components of the General Fund from the past five years of change including the proposed budget. The first column shows the components in nominal dollars (unadjusted for inflation). The second column shows the change in constant dollars (adjusted for inflation).

| 5 Yr Change | Nominal \$ | Constant \$ |
|-----------------|------------|-------------|
| Appropriations: | | |
| City | 7.7% | 4.4% |
| School | 9.9% | 6.5% |
| County | 9.0% | 7.6% |
| Total | 9.0% | 5.7% |
| Revenue: | | |
| City | 4.7% | 1.4% |
| School | 20.6% | 16.9% |
| Property Tax | 7.7% | 4.4% |
| Total | 9.1% | 7.1% |
| Tax Rate: | | |
| City | -3.7% | -6.6% |
| School | -6.7% | -9.6% |
| County | -2.7% | -5.7% |
| Total | -5.2% | -8.2% |

General Fund Appropriations

The proposed General Fund Budget for the City is \$23,451,024. This is an increase of \$1,547,557 or 7.1%. Please refer to Major Budget Changes & Tax Rate Impact in the Summaries Section for a

breakdown of changes to the General Fund. After departmental requests were submitted, I found it necessary to reduce the requests by \$2,181,177 to the General Fund. The School Board's request is \$32,870,686, which is adjusted for debt service. Also included in this budget are

| Appropriations | FY03 | FY04 | Change | % Chng |
|----------------|------------|------------|-----------|--------|
| City* | 21,903,467 | 23,451,024 | 1,547,557 | 7.1% |
| School* | 31,930,456 | 32,870,686 | 940,230 | 2.9% |
| County | 3,695,245 | 4,492,381 | 797,136 | 21.6% |
| Total | 57,529,168 | 60,814,091 | 3,284,923 | 5.7% |

* Includes share of Debt Service

intergovernmental expenditures of \$4,492,381 representing the County Tax apportionment.

General Fund Revenue

General Fund revenues, excluding use of Fund Balance, are estimated at \$60,564,091 or 5.7% higher than the amounts for the prior year. Property taxes represent 53.7% of all budgeted funds revenue and 68.3% of the General Fund's funding. General Fund City revenue is up 5.5% and School revenue is down .8%. In addition to revenues, the City may use part of its Fund Balance to offset property taxes

| Estimated Revenue | FY03 | FY04 | Change | % Chng |
|---------------------------|------------|------------|-----------|--------|
| City | 7,237,521 | 7,638,996 | 401,475 | 5.5% |
| School | 11,731,122 | 11,638,738 | (92,384) | -0.8% |
| Property Taxes | 38,310,525 | 41,286,357 | 2,975,832 | 7.8% |
| Budgetary Use of Fund Bal | 250,000 | 250,000 | 0 | 0.0% |
| Total | 57,529,168 | 60,814,091 | 3,284,923 | 5.7% |

(deficit spending). The FY04 budget proposes a use of \$250,000, the same as the previous year.

Property Tax Rate

The Property Tax Rate applies to each \$1,000 of assessed value of property in the City. The rate is arrived at by dividing the net appropriations (appropriations less other revenue) by the net assessed value (total value less exemptions).

The table reflects the change in the estimated property tax rate that results from this budget's proposed appropriations and revenue estimates. Net local assessed value is estimated at \$1,864,299,742 or a .6% increase over the prior year. The Property Tax levy has only increased 1.6% annually over the last 10 years through FY03 in constant dollars. Property Taxes per capita, in constant dollars, over a 10-year period through FY03 has increased at an annual rate of only nine tenths of one percent.

| Tax Rate | FY03 | FY04 | Change | % Chng |
|---------------------|--------|--------|--------|--------|
| City | 8.03 | 8.60 | 0.57 | 7.1% |
| Use of Fund Balance | (0.13) | (0.13) | 0.00 | 0.0% |
| Net City | 7.90 | 8.47 | 0.57 | 7.2% |
| School - Local | 6.08 | 5.88 | (0.20) | -3.3% |
| School - State | 4.91 | 5.61 | 0.70 | 14.3% |
| Net School | 10.99 | 11.49 | 0.50 | 4.5% |
| County Taxes | 1.97 | 2.38 | 0.41 | 20.8% |
| Total | 20.86 | 22.34 | 1.48 | 7.1% |

The assessed value used for estimating the rates is last year's assessed value plus true growth taken from building permits. This gives the best comparison of tax impact of the budget from one year to the next. The estimated assessed value increase for next year is offset, however, due to tax relief given to the qualified elderly, disabled and blind by the City Council in the form of higher tax exemptions. The final rates will vary due to the annual changes to assessment values.

| Summary of City Tax Rate Change | |
|--|-------------|
| | Rate |
| City Appropriation Change | 0.83 |
| City Revenue Change | (0.21) |
| Net City Change | 0.62 |
| Less Impact to City Rate of Valuation Change | (0.05) |
| Net City Tax Rate Change for FY03 | 0.57 |
| Budgetary Use of Fund Balance Change | - |
| Total City Tax Rate Change | 0.57 |

The Table to the left reflects the major components of the City portion of the Property Tax increase.

See the Major Budget Changes and Tax Rate Impact page in the Summaries section for more detail.

Other Major Funds

The two other major groups of budgets are the Enterprise Funds (including Internal Service Funds) and Special Revenue Funds. The Enterprise Funds consists of the Water and Sewer Utility Funds and Arena. These funds are supported by user fees and are accounted for on the full accrual basis. The Water Fund is proposed at an increase of 14.5% and the Sewer Fund at an increase of 4.9%.

| Enterprise Funds | FY03 | FY04 | Change | % Chng |
|------------------|-----------|-----------|---------|--------|
| Water | 2,323,187 | 2,660,986 | 337,799 | 14.5% |
| Sewer | 3,657,819 | 3,835,232 | 177,413 | 4.9% |
| Arena | 1,041,778 | 1,168,998 | 127,220 | 12.2% |
| Internal Service | 1,153,187 | 1,201,492 | 48,305 | 4.2% |
| Total | 8,175,971 | 8,866,708 | 690,737 | 8.4% |

In FY00 the City took back the operations of the Wastewater Treatment Plant from OMI. The table to the right reflects a comparison of the fifth and final year of the WWTP Budget to the OMI proposal for their 5th year of continued operation had they received the contract. The projected savings for year 5 were \$34,716. Total savings over the 5-year period are \$288,517.

| Sewer - WWTP | FY04 |
|----------------------|-----------|
| WWTP Budget | 1,072,853 |
| Less Insurance | (24,422) |
| Less Capital Outlay | (24,500) |
| Net Comparable Costs | 1,023,931 |
| OMI Proposal | 1,033,881 |
| Total Savings | 9,950 |

The Internal Service Funds (Workers Compensation, Fleet Maintenance, DoverNet and Central Stores) are also included for presentation purposes with the Enterprise section. The Special Revenue Funds make up the smallest share of the budgeted funds. Federal grant moneys, including any related local match, make up the majority of the budgeted Special Revenue Funds. The major grant funds are the School Cafeteria and Education Federal Grant Funds and the Community Development Block Grant Fund. The remaining funds were created by the City Council such as the Parking Activity Fund and the Residential Solid Waste Fund.

Changes to Other Fees and Rates

The proposed budget reflects an increase to both the Water and Sewer rates. The Residential Waste Fees were increased during FY02 and no change is recommended for FY04.

| Rate or Fee | FY03 | FY04 | Change | % Chng |
|------------------|------|------|--------|--------|
| Water/HCF | 2.17 | 2.49 | 0.32 | 14.7% |
| Sewer/HCF | 3.73 | 4.12 | 0.39 | 10.5% |
| Combined W/S | 5.90 | 6.61 | 0.71 | 12.0% |
| Res Wst - 30 Gal | 1.22 | 1.22 | 0.00 | 0.0% |
| Res Wst - 15 Gal | 0.77 | 0.77 | 0.00 | 0.0% |
| Res Wst - Tag | 2.97 | 2.97 | 0.00 | 0.0% |

Financial Condition

The City's General Fund ended Fiscal Year 2002 with an decrease to its Fund Balance of \$802,774 to \$3.6 million. \$634,000 of the decrease related to the Arena Fund's deteriorating cash position. The General Fund has been in the black since the deficits of the early 1990s. The major reason behind previous deficits and bond rating decreases of 1990 and 1991 was the high level of uncollected taxes. The percentage of uncollected taxes at the end of FY91 was 17.6%, while at the end of FY02 this rate was 4.1%. The amount of Property Tax Liens for FY02 remains at a low of 2.1% of the property tax levy. In August of 1999 the City received a bond rating upgrade to Baa1. The City received a second upgrade to A3 in May of 2001.

The General Fund balance at June 30, 2002 was 6% of the FY02 budget, the minimum requirement of the City Financial Policies. The City projects the fund balance of the General Fund to decrease in FY03, mainly due to additional reserving of funds for the Arena cash shortage. The City has hired a consulting firm to review Arena operations and make recommendations to balance their finances. Enterprise balances are made up mainly of equity in fixed assets. Also the Workers Compensation Fund's most recent actuarial study reflects a decrease to the claims liability in FY03.

| Unreserved Fund Balances/Retained Earnings Positions | | | |
|--|------------|------------|-------------|
| Fund | FY01 | FY02 | FY03 Est |
| General | 4,408,451 | 3,605,676 | 3,255,676 |
| Special Revenue | 146,985 | 258,376 | 209,000 |
| Water | 6,875,238 | 7,343,083 | 8,570,000 |
| Sewer | 9,302,292 | 9,861,001 | 11,576,000 |
| Arena | (365,208) | (873,896) | (1,158,000) |
| Internal Service | 5,197 | 316,013 | 345,000 |
| Total | 20,372,955 | 20,510,253 | 22,797,676 |
| See Summaries Section for Details | | | |

The amount of debt has increased in constant dollars at an annual rate of 5.2% over the past 10 years. General Fund debt per capita is at \$1,562, close to the median according to Moody's Credit Agency for a municipality the size of Dover. The General Fund debt to equalized value is 2.1%, less than Moody's median for a municipality the size of Dover. General Fund Debt Service as a percent of budget is 9.2% is

considered average, however, it is higher than the 8% required by policy. Pay down of debt over the next 10 years is at 79.3%, above the 75% required by policy and considered aggressive by credit agencies.

Economic indicators include the number of real estate transfers remaining at 11.9% of taxable parcels for FY02. There are some indications this may be slowing, but it is possible the bad winter weather could be a contributing factor. Equalized value per capita for FY02 was \$65,680, considered high and positive by Standard & Poor's benchmarks.

Unemployment as of December 2002 was at 3.9%, well below both the State and U.S. rates of 4.8% and 5.7% respectively. This level is about on par with the levels from 1995 through 1997. Motor vehicle permits continued to be strong during FY02 at 29,190 vehicles. This represents a 10-year increase of over 25%. The number and construction value of building permits also remained consistent at an average per permit value of approximately \$79,000. The area reflecting the largest impact of an economic change is the General Assistance payments from the Human Services Department in FY02 and FY03.

In summary, the General Fund's financial position is healthy, although reserves need to be increased. The local economy appears in relatively good shape, with some signs of weakness appearing in certain sectors. Unlike the economic conditions of the early 1990's, with a local base closing, there is no major issue negatively affecting the real estate and banking markets. There is also more diversification in the makeup of the business community both in Dover and the surrounding area.

Staffing

The proposed budget reflects a decrease of 3 forty-hour equivalent positions from 303 to 300. The net decrease of 3 positions consists of changes in various areas. It includes .5 of a planning position

| 40 Hour Equivalents | FY02 | FY03 | FY04 | % Chng |
|----------------------------|--------------|--------------|--------------|---------------|
| General Gov't & Other | 57.2 | 58.8 | 58.3 | -0.9% |
| Police | 77.1 | 78.7 | 78.7 | 0.0% |
| Fire & Rescue | 48.9 | 48.9 | 50.3 | 2.8% |
| Community Services | 117.0 | 117.0 | 113.2 | -3.3% |
| Total | 300.2 | 303.4 | 300.4 | -1.0% |

resulting from an employee returning from active duty. A Fire Fighter's position, added during FY03, is reflected. The Clerk of the Works and an Executive Assistant

position in Community Services Public Works have been eliminated. A secretarial position in Recreation Administration was also removed. Minor changes to position hours also occur in other areas. There is a detailed breakdown of Personnel Positions by Department in the Summary Section.

Conclusion

The FY04 Proposed City Budget is the second year of a status quo budget in terms of services and the costs needed to support them. The proposed budget lacks important appropriations in the Capital Outlay and Capital Reserves areas in order to wean the City off debt financing of projects. Specifically there are no new funds, either bonded or from the annual budget, for streets and sidewalks. Capital Outlay as a percentage of budget for the General Fund is dismal two tenths of one percent. Credit agencies view a ratio of 3 to 5% as beneficial, saving interest and providing flexibility.

I strongly recommend that the amount of Fund Balance used to offset property taxes remain at the proposed level. Too much of a decrease could have a negative result on the City's credit rating.

Again, I look forward to working with the City Council during the coming budget sessions. In closing, I would like to thank the Department Heads and their staffs for their work on the budget and who worked very hard to meet my goals for this budget.

Respectfully submitted,



Paul G. Beecher
City Manager

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City of Dover
City Council Adopted
City Financial Policies

Maintenance of Fund Reserves

Goal 1: The City shall maintain adequate fund reserves to protect itself against emergencies and economic downturns.

- A. General Fund. - The City shall achieve and maintain a minimum undesignated fund balance of 6% of the General Fund's annual budget, including City, School and County appropriations. The City Council may appropriate any amount of undesignated fund balance in excess of the designated percentage or use the excess to offset property taxes as part of the final adopted budget for a fiscal year. The City Council may appropriate undesignated fund balance for emergency purposes per City Charter Section C3-9 A, as deemed necessary, even if such use decreases the fund balance below the designated percentage. For purposes of this section the following apply:
1. Emergency purposes does not include the offsetting of property taxes.
 2. Undesignated fund balance will be determined in accordance with generally accepted accounting principles.
 3. The undesignated fund balance target level shall be achieved by adding \$180,000 to the budget for a seven year period. This amount shall be removed if the targeted level is achieved earlier.
- B. Special Revenue Funds - Non-Grant. - The City shall achieve and maintain minimum undesignated fund balances of 5% of the total appropriations of each such fund budgeted.
- C. Enterprise Funds. - The City shall achieve and maintain net current assets (excluding unspent cash from bond proceeds) of 15% of the total appropriations of each fund in a given fiscal year.
- D. Internal Service Funds (in general). - The City shall achieve and maintain net current assets of 100% of inventory levels.
1. Workers Compensation Fund. - The City shall achieve and maintain 100% funding for an actuarially determined claims liability based on a 65% confidence level.

City of Dover
City Council Adopted
City Financial Policies

Capital Improvements Program

Goal 2: The City Council shall, by resolution, formally adopt a six year capital planning document. The document shall contain a listing of all capital improvement program projects, identifying the source of financing and delineating the impact to annual operations and maintenance. The City Council shall appropriate the funding for second year priority projects at the same time it funds the first year projects.

Goal 3: The City shall establish formal criteria for inclusion of a project in the CIP.

A. In order to be included within the CIP, a project needs to have an estimated annual aggregate cost of \$10,000 or more and have a useful life of three years or greater.

B. Projects must satisfy at least one of the following:

1. Protect the health and safety of employees and/or the community at large.
2. Significantly improve the efficiency of the existing services.
3. Preserve a previous capital investment made by the City.
4. Significantly reduce future operating costs or increase future operating revenues.

Goal 4: The City shall finance qualifying CIP projects using established criteria.

A. Debt Financed - Purchases financed by the issuance of bonds or capital leases. Purchase of assets of \$100,000 or more, nonrecurring within a five year period, and with a useful life of five years or more are recommended for debt financing. This shall include design costs for projects even when the costs occur in an earlier year.

B. Capital Reserve Financed - Purchases financed by savings from annual appropriations over a period of time for assets over \$10,000, recurring or not. Capital Reserves can be established for a specific item or a type of item. The City shall establish capital reserves for infrastructure and equipment needs for the General Fund.

C. Grant Financed - Purchase of assets over \$10,000, partially or wholly funded by grants from the State or Federal government.

City of Dover
City Council Adopted
City Financial Policies

- D. Existing Funds Financed - After the CIP projects are submitted and compiled, any items that can be financed with existing funds shall be identified. Existing funds could be any funds available from savings from another project or other source of funds, including any General Fund excess undesignated fund balance. If bonded funds are to be used, the item has to meet the useful life criteria for the remaining years of amortization of the bond funds used.
- E. Operating Budget Financed - Purchase of assets of less than \$100,000 or recurring in nature, are recommended to be financed through the annual operating budget for the fund involved. Annual programs, whether over \$100,000 or not, are suited for operating budget financing due to the ongoing nature of the program.

Debt Policies

Goal 5: The City shall size the issuance of the local share of new debt to not exceed the defined parameters.

- A. The City portion shall not exceed 65% of the legal limit (excludes debt related to Tolend Road Landfill Closure).
- B. The School portion shall not exceed 15% of the legal limit.
- C. The Water portion shall not exceed 5% of the legal limit.
- D. The Sewer portion shall not exceed 1.5% of the City's equalized assessed value for debt limits.
- E. Net annual General Fund debt service (payment of principal and interest less reimbursements) for a fiscal year shall not exceed 8% of the total appropriations of the General Fund (excludes debt service related to Tolend Road Landfill Closure).
- F. Net annual debt service for enterprise funds for a fiscal year shall not exceed 40% of the total appropriations for the fund involved.

Goal 6: The City shall maintain a pay down of net debt (debt principal less reimbursements to be received) for each fund whereby 75% or more is retired within the next ten years.

City of Dover
City Council Adopted
City Financial Policies

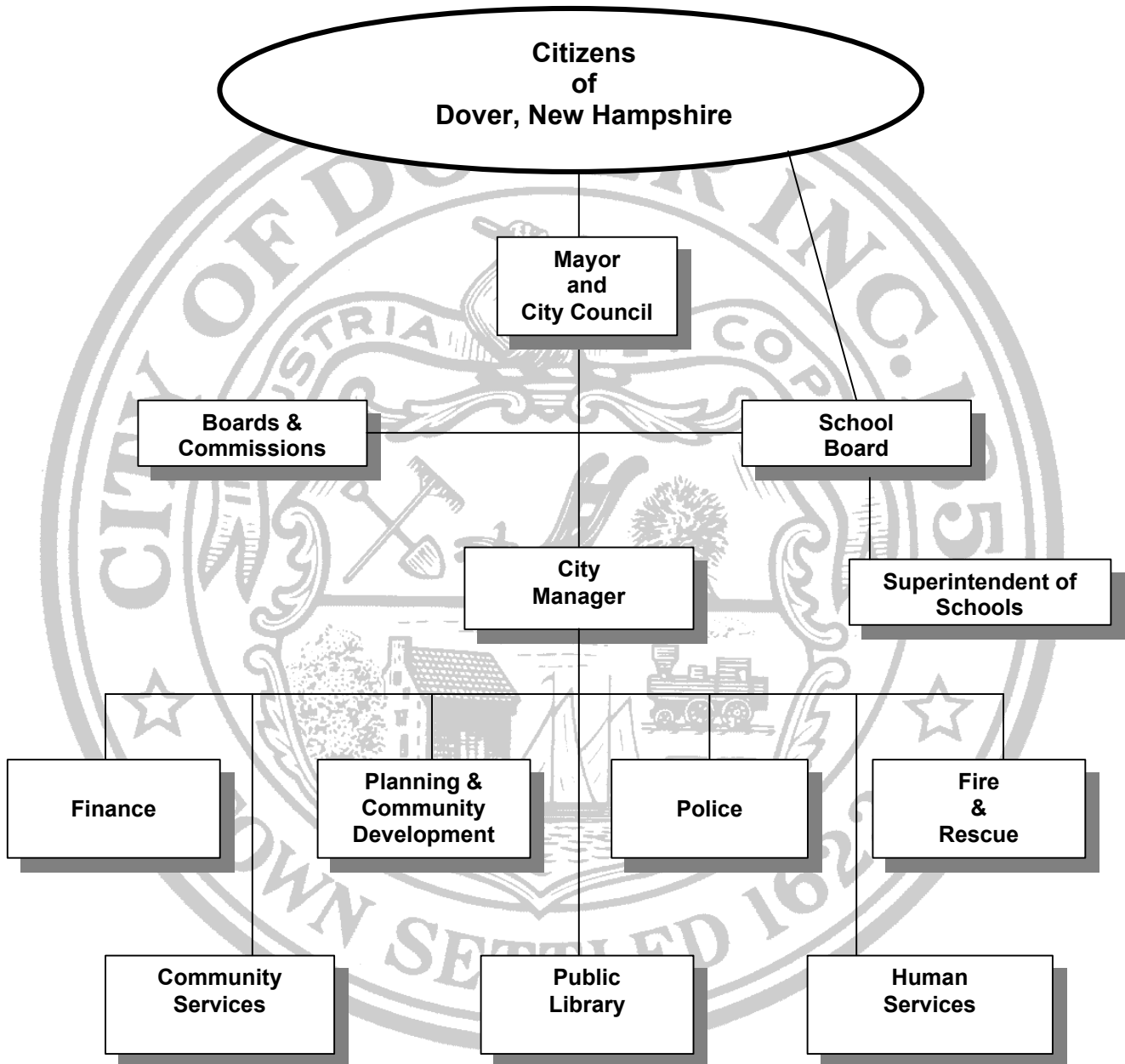
Management of Enterprise Funds

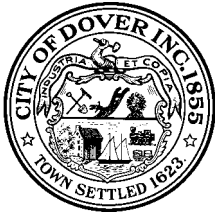
- Goal 7: The City shall continue to maintain all enterprise funds on a self sustaining user fee basis, with no support from property tax revenues. Fees shall be set annually to support the adopted budget. Water and Sewer fees shall be calculated by dividing the amount of money to be raised by the billable volume, in one hundred cubic feet units, expected for the year.
- Goal 8: The City shall continue to fund the Capital Reserve accounts for both Water and Sewer Funds. The City shall fund the Water Capital Reserve based on a the discounted ten year goal of \$500,000 (approximately 4% of fixed assets) and the Sewer Capital Reserve based on a discounted ten year goal of \$3,500,000 (approximately 6% of fixed assets).

Budget Process

- Goal 9: The various boards and commissions that advise the City Council shall review all fees that support such functions annually and report recommended changes to the City Council prior to preparation of the annual budget.
- A. The Dover Utilities Commission shall review the feasibility of establishing a Sewer Investment Fee similar to the Water Investment Fee.
 - B. The investment fees collected for Water, and Sewer if established, shall also be reviewed for placement in their respective Capital Reserve Funds.
- Goal 10: Preliminary budget estimates for the City and School shall be submitted to the City Council by October 1 for the following fiscal year. The preliminary budget shall contain amounts representative of policies contained within this document. The City Council shall review and approve a preliminary budget resolution by November 30 to give budgetary guidance to the City Manager and the School Department for development of the budget for the next fiscal year.
- Goal 11: The City Council shall set a date by ordinance by which the School Budget must be adopted by the School Board.

City of Dover Organizational Chart





City of Dover

New Hampshire

Budget for Fiscal Year 2004

(July 1, 2003 – June 30, 2004)

City Council Members

Mayor: Alexander G. Nossiff

Ward 6: Thomas C. Dunnington, Jr.,
Mayor Pro-Tem

Ward 1: Robert Keays

Ward 2: Brenda Whitmore

Ward 3: Matt Mayberry

Ward 4: Raymond A. Tweedie

Ward 5: Jason Hindle

At Large: Parks Christenbury III

At Large: Kevin Quigley

City Manager

Paul G. Beecher

Departments

Finance

Planning

Police

Fire and Rescue

Community Services

Public Library

Human Services

Jeffrey H. Harrington

Steven J. Stancel

William Fenniman, Jr.

Perry Plummer

Pierre Lavoie

Cathy Beaudoin

Janet A. Poulin

School Board

Ward 1: Linda Brennan

Ward 2: Valerie McKenny

Ward 3: Carolyn Mebert

Ward 4: Dorothy Hooper

Ward 5: Heather Orion-Hindle

Ward 6: Nicholas Skaltsis

At Large: Doris Grady

Superintendent: Armand LaSelva

City of Dover - Community Profile

| | |
|-------------------------------------|-------------------|
| Town Settled | 1623 |
| Date of Incorporation | June 29, 1855 |
| Date Charter Adopted | March 9, 1977 |
| Form of Government | Council – Manager |
| Area of City in Square Miles | 29 |
| Persons per Square Mile (land only) | 1,007 |
| Median Family Income (1) | \$57,050 |
| Median Age (1) | 35.5 |

| Land Use (2) | 18,587 Acres | % |
|---------------|--------------|------|
| Residential | | 27.4 |
| Commercial | | 1.4 |
| Industrial | | 5.2 |
| Institutional | | 1.7 |
| Miscellaneous | | 2.1 |
| Waterway | | 8.1 |
| Undeveloped | | 54.1 |

| Public Education – FY2003 | |
|---------------------------|-------|
| Number of Schools | 5 |
| Elementary Gr K – 4 | 3 |
| Middle Gr 5 - 8 | 1 |
| Senior High Gr 9 - 12 | 1 |
| Teachers | 321 |
| Enrollment | 4,006 |

| Family Income (1) | % |
|-----------------------|------|
| Less than \$10,000 | 3.3 |
| \$10,000 - \$24,999 | 9.4 |
| \$25,000 - \$34,999 | 13.0 |
| \$35,000 - \$49,999 | 16.1 |
| \$50,000 - \$74,999 | 26.8 |
| \$75,000 - \$99,999 | 16.7 |
| \$100,000 - \$149,999 | 10.4 |
| \$150,000+ | 4.3 |

| Age Composition (1) | % |
|---------------------|------|
| Under 5 Years | 5.7 |
| 5 – 14 years | 11.6 |
| 15 – 19 Years | 5.7 |
| 20 - 24 Years | 9.0 |
| 25 - 34 Years | 17.2 |
| 35 - 44 Years | 16.7 |
| 45 - 64 Years | 20.3 |
| 65+ years | 13.8 |

| Population | |
|----------------|--------|
| 2000 US Census | 26,884 |
| 1990 US Census | 25,042 |
| 1980 US Census | 22,387 |
| 1970 US Census | 20,850 |

| Housing Units (1) | 11,924 |
|------------------------|--------|
| 1 Unit (incl detached) | 5,871 |
| 2 - 4 Units | 2,559 |
| 5+ Units | 3,087 |
| Mobile Home/Trailer | 407 |

| Educational Attainment (1) (for persons 25 years +) | % |
|--|------|
| Graduate or professnl degree | 10.4 |
| Bachelors degree | 22.0 |
| Associates degree | 9.1 |
| High School grad (incl GE) | 46.5 |
| Less than HS diploma | 11.9 |

| Racial Composition (1) | % |
|------------------------|------|
| White | 94.5 |
| Black | 1.1 |
| Asian | 2.4 |
| Other | 2.0 |

| Employment by Industry (1) | 15,261 |
|------------------------------|--------|
| Educational, health & social | 3,164 |
| Manufacturing | 2,349 |
| Retail | 2,251 |
| Finance, Insur, Real Est | 1,492 |
| Professional, Science, Mgmt | 1,290 |
| Arts, Entertainment, Recr | 1,208 |
| Other | 3,507 |

| Occupied Housing Units (1) | % |
|----------------------------|------|
| Owner Occupied - 5,920 | 51.2 |
| Renter Occupied - 5,653 | 48.8 |

(1) = 2000 Census

(2) = Planning Department

The Budget Process

Fiscal Year - July 1 through June 30

| Date | Ref* | Action: |
|--|------------------|--|
| Capital Improvements Program (CIP) Budget | | |
| July through August | AR 1-2 | Departments submit proposed changes to the six year CIP to the City Manager. Requests are reviewed and final recommendations prepared in a Proposed CIP document. Year one of CIP is for the next fiscal year. |
| In September | AR 1-2 | Proposed CIP is submitted to the Planning Board for review and recommendations to the City Manager. |
| November and December | AR 1-2 | The Proposed CIP, along with Planning Board recommendations is submitted by the City Manager to the City Council for their review. |
| By end of December | AR 1-2 | The City Council approves the six year CIP and the bond authorization for year one projects requiring debt financing. |
| Annual Operating Budget | | |
| During December & January | | City departments develop and submit budget requests to the City Manager for the next fiscal year based on the needs of their respective departments. Requests include the year one operating budget portion of the CIP. |
| From Feb 1 to March 15 | Ord 9-1 | The City Manager reviews departmental budgets requests with the departments. On or before March 15, the School Board must submit their recommended budget to the City Manager. |
| By April 15 | C6-3 & Ord 9-1 | City Manager submits his proposed budget recommendations, with the original department requests and the School Board's recommended budget to the City Council. |
| From April 15 to June 15 | | The City Council reviews the proposed budget with City Manager, departments and the School Board. |
| By June 8 | C6-4 & RSA 44:10 | Public hearings are held at least seven days in advance of adoption by City Council. Separate hearings held for City and School portions at least 24 hours apart. |
| By June 15 | C6-5 & Ord 9-2 | The City Council adopts a budget resolution for the next fiscal year with final spending authority for each department. The City Council has bottom line authority on the School Board recommendation. Passage of the final budget requires a majority vote. |
| By Mid-Oct | RSA 21-J:35 | The property tax rate is set by the N.H. Department of Revenue Administration based on the final adopted budget and the revised total assessed property value. (Assessment date 4/1.) |
| During Fiscal Year | C6-8 | Adjustments to the budget can be made in one of three manners: A non-school department may transfer appropriations between accounts within his divisions with City Manager approval. The City Manager may request transfers of appropriations between non-school departments with majority approval of the City Council. The City Council may amend the budget by appropriating additional revenue sources or raising taxes (if before the rate has been set). This requires a two-thirds vote. |

* The Reference column refers to: AR for Administrative Regulation, C for City Charter section, Ord for city ordinance, or RSA for State statute.

Accounting Structure and Basis

The governmental environment differs from that of business enterprises, however, the underlying accounting discipline shares many characteristics with commercial accounting. The principles for financial accounting and reporting for state and local governments are delineated by the Governmental Accounting Standards Board (GASB). The accounting of sources and uses of financial resources is accomplished with the use of various types of funds. Each fund is a self balancing accounting entity reporting the assets, liabilities, equity and performance of the fund. The types and sub types of funds and their purposes are presented below.

Fund Structure:

Governmental Funds - Uses the modified accrual basis of accounting and budgeting.

General Fund - To account for basic governmental services supported mainly by property taxes. For example; Police and Fire & Rescue. Accounts for all sources and uses of funds not required to be accounted for in another fund. Basis of budgeting same as accounting except for property tax revenue, budget reflects the full levy for the current year only and is not adjusted for deferral.

Special Revenue - To account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes. An example would be a Federal Grant, other than for a capital project. For example, this includes the Community Development Block Grant, School Cafeteria, School Categorical Aid grants, the Residential Solid Waste Fund and the Parking Activity Fund.

Capital Projects - To account for acquisition or construction of major capital facilities. For example, this includes the General Fund Projects of each year's Capital Improvement Program. Also includes the Tolend Road Landfill Closure Fund. This excludes capital projects pertaining to Proprietary Funds which are accounted for within those funds.

Proprietary Funds - Uses the accrual basis of accounting and budgeting, except that budgeted capital outlay items are treated as assets for accounting purposes and not reflected as expenditures.

Enterprise Funds - To account for operations financed (primarily by user fees) and operated in a manner similar to private business. This includes the Water, Sewer, Arena and Dover Industrial Development Authority funds.

Internal Service - To account for services provided to various departments of the City on a cost reimbursement basis. This includes the Workers Compensation Funds, Garage Fund, Central Stores and the 457 Deferred Compensation Fund.

Fiduciary Funds - Uses the accrual basis of accounting, except for Expendable Trusts which use modified accrual basis. These funds are not generally budgeted as they are restricted to specific uses.

Trust Funds - To account for moneys held by the City Trustees to meet the intended purpose of the trust instrument. Types include Expendable and Non-Expendable. Expendable trusts can spend the principal for the intent of the trust, such as the Motor Vehicle Waste Reclamation Fund. Non-Expendable can spend only accumulated income. These make up the majority of Trust Funds and include the Cemetery Perpetual Care and Maintenance Funds.

Agency Funds - To account for moneys held by the City acting as agent to individuals, private organizations, or other governmental units. An example is Performance Bonds held for specific purposes or the Cocheco Riverwalk Fund.

An important concept to remember is that only the minimum number of funds should be established to be consistent with legal and operating requirements of the City. Excess number of funds can result in inflexibility, undue complexity, and inefficient financial administration. For efficient cash administration the City operates with a centralized cash account, reflected within the General Fund, for all funds except trust.

Accounting Structure and Basis

Basis of Accounting and Budgeting of Funds:

Modified Accrual - Revenues are recognized when measurable and available (cash received during fiscal year or within 60 days of year end).

Expenditures are recognized in the period when the liability is incurred, if measurable regardless of when cash is disbursed. An exception is made for unmatured interest on general long term debt which is recognized when due.

Accrual - Revenues are recognized when earned and become measurable regardless of when cash is received.

Expenses are recognized in the period when the liability is incurred, if measurable, regardless of when cash is disbursed.

Budgetary Accounts:

A budgetary account for revenues and expenditures is identified using six sets of numbers. The first series of numbers relates to the fund, the second the function. A function represents a cost center within a fund. Function usually denotes a division of a department. These numbers are found in the upper left hand corner of the detail pages within a department's section of the budget. The third set relates to the object of the transaction. The next 2 series of numbers relate to Project & Fiscal Year, used mainly with grants and Capital Projects. The final set relates to the Department. The budget is primarily organized by department, then function. Functions are categorized according to the following major functions:

41000 General Government - Functions which support general operations to both the public and other departments of the city, including the legislative body. For example, the Planning Department.

42000 Public Safety - Functions which provide protection of the citizenry and its property. For example, the Police Department and Fire and Rescue.

43000 Public Works - Functions which provide the construction and maintenance of the infrastructure of the city, such as buildings, roads, drains and utilities. For example, Community Services Department's Streets and Drains Division.

44000 Human Services - Functions which provide social services to the economically disadvantaged. For example, the Human Services' Welfare Division.

45000 Culture and Recreation - Functions which provide cultural, including informational services, and recreational activities for the citizens. For example, the Public Library and the Community Services Department's Indoor Pool Division.

47000 Debt Service - Functions which accounts for the payment of principal and interest on both long and short term debt, such as bonds or Tax Anticipation Notes. Found in the General Fund only under the Other Charges tab.

49000 Transfers - Functions which accounts for the transfer of funds from the General Fund to other funds of the city.

48000 Intergovernmental - Functions which accounts for payments to other governmental unit, such as the County Tax apportionment.

46900 Education - Functions which provide educational services to all ages of citizens, mainly grades one through twelve.

Accounting Structure and Basis

The third series of numbers relates to a revenue or expenditure object. A series of standard revenue and expenditure objects is used for all budgeted funds. Revenue are categorized by source of the funds. Expenditures are categorized by the primary object of expenditure. The following explains the major budget categories for both revenue and expenditures accounts:

Revenue - 3000 Account Series

- 3100 Taxes** - Revenue derived from the levying of taxes, such as 3110 Property Taxes. Also includes Tax Interest and Penalties 3190.
- 3200 Licenses & Permits** - Revenue from fees collected for issuance of licenses or permits to individuals and businesses. For example, Motor Vehicle Permits, 3220.
- 3300 Intergovernmental** - Revenue from other governments, such as the state. For example, the Shared Revenue Block Grant received from the State, 3351.
- 3400 Charges for Services** - Revenue from user fees for services rendered. For example Ambulance Services, 3425.
- 3500 - 3600 Misc. Revenue** – Revenue derived from various sources mainly relating to the use of property and money. For example from penalties assessed or late charges, revenue derived from use or sale of city assets and Investment Income 3610.
- 3700 Education** - Revenue received from the School Department. For example, tuition from other communities and State aid to education.
- 3910 - 3920 Operating Transfers In** – Revenue received from other funds of the City. For example, Transfer from Trust Fund 3918.
- 3930 - 3999 Other Financing Sources** - Revenue not otherwise categorized. For example, Budgetary Use of Fund Balance 3999.

Expenditures - 4000 Account Series

- 4100 & 4200 Personal Services** - Expenditures related to salaries, wages and fringe benefits for regular and temporary full time, part time and seasonal employees. For example, 4130 Overtime.
- 4300 - 4500 Purchased Services** - Expenditures for goods and services obtained from vendors for operations. For example, 4334 Legal Fees.
- 4600 Supplies** - Expenditures for supplies and materials needed for operations. For example, 4610 Office Supplies.
- 4700 Capital Outlay** - Expenditures for the acquisition of assets with a useful life of three years or more and a cost of \$10,000 or more. For example, 4741 Machinery & Equipment.
- 4800 Other** - Expenditure for goods and service not previously classified. For example, 4810 Membership Dues.
- 4910 Operating Transfers Out** - Amounts transferred to other funds that are not considered operational expenditures of departments.
- 4920 Debt Service** – The payment of principal & interest due on outstanding debt.
- 4950 Education** – Expenditures related to school operations.
- 4990 Intergovernmental** – County Tax.

Accounting and Budgetary Definitions

ACCRUAL BASIS. Accounting basis which records the effect of transactions and other events in the period in which they occur, rather than the period the cash is received or paid or other asset transfer occurs.

ABATEMENT. A cancellation of all or part of a levy or service charge. A property tax abatement is usually a result of a decrease in the assessed value of a property. Abatements also apply to Water and Sewer billings.

ANNUAL BUDGET. A budget that applies to a single fiscal year. Dover's fiscal year runs from July 1 of one year until June 30 of the following year.

APPROPRIATION. A legal authorization granted by the City Council to incur expenditures and obligations for a specific period.

ASSESSED VALUATION. A valuation upon real estate as a basis for levying taxes.

ASSET. Anything having a commercial or exchange value.

BASIS OF ACCOUNTING. A term used to refer to *when* revenues, expenditures, expenses and transfers and their related assets and liabilities are recognized and reported within the financial statements. Also refer to Accrual and Modified Accrual. See the Accounting Structure and Basis section for more information.

CAPITAL IMPROVEMENTS PROGRAM. Also referred to as CIP. A separate budgetary process that occurs to appropriate funds for projects that are capital in nature and generally financed by long term debt. The CIP budget process precedes the annual budget process.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of a past capital outlay or other event such as donation. Includes: land, buildings, improvements to buildings and equipment.

CAPITAL OUTLAY. Expenditures resulting in the addition or acquisition of assets to the City, generally in excess of \$10,000 with a service life of greater than three years.

CONSTANT DOLLARS. Dollars adjusted for inflation using a specified year as the base year in order to ascertain actual purchasing power over a period of time.

DEBT. An obligation of the city resulting from borrowing money. These can be short term in nature (1-3 years) in the form of notes (Tax Anticipation Notes) or long term (5-20 years) in the form of bonds or capital leases. Can also refer to unpaid purchases of goods and services.

DEBT LIMIT. The maximum amount of debt legally permitted. Also see Capital Improvements and Debt section.

DEBT SERVICE. The payment of principal and accrued interest due on outstanding debt.

DEFERRED REVENUE. Amounts for which asset recognition has been met, but for which revenue recognition have not been met. For example, under the modified accrual basis of accounting, amounts that are measurable, but not available (not collected within 60 days after fiscal year end).

DEFICIT. Relating to financial position (1) the excess of liabilities of a fund over its assets. Relating to operations (2) the excess of actual expenditures over actual revenue during a fiscal year.

DEFICIT SPENDING. Excess of expenditures over revenue. The net loss lowers fund balance. Continued deficit spending can place the fund's net worth into a negative position requiring additional borrowing. Also see Use of Fund Balance.

Accounting and Budgetary Definitions

DEPRECIATION. The apportionment of the cost of a capital asset expensed over the number of years of its estimated service life. Funds that show depreciation are Enterprise Funds, i.e. Water, Sewer and Arena Funds.

ENCUMBRANCES. Commitments related to unperformed contracts for goods or services. Used in budgetary control, they represent the estimated amount of expenditures ultimately to result if unperformed contracts are completed.

ENTERPRISE FUNDS. A fund established to account for the operations financed and operated in a manner similar to private business, primarily supported by user fees. Includes Water, Sewer, Arena and the Dover Industrial Development Authority. Also included in the Enterprise Fund Totals are the Internal Service Funds. Internal Service Funds are similar in nature to enterprise funds, with the City as the main customer.

ESTIMATED REVENUES. The budgetary estimates of revenue to be received from various sources.

EXPENDITURES. The measurement of net decreases in financial resources within governmental funds. This includes current operating expenses, debt service and capital outlays.

EXPENSES. The measurement of outflows or other decreases in assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the ongoing central operation.

FISCAL YEAR. A 12 month period to which the annual operating budget applies and at the end of which the city determines its financial position and the results of operations.

FIDUCIARY FUND TYPES. To account for assets held by the government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and /or other funds.

FUND. A fiscal and accounting entity with a self balancing set of accounts for recording results of operation and reflecting related assets and liabilities.

FUND BALANCE. The accumulated equity balance in a governmental fund resulting from operations over the years. This is the difference between fund assets and fund liabilities.

GENERAL FUND. A fund used to account for basic governmental services supported generally by taxes. Accounts for all financial resources not required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL FUND TYPES. Funds used to account for the acquisition, use and balance of expendable financial resources and the related current liabilities, except those accounted for in proprietary or fiduciary funds.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department to other departments on a cost reimbursement basis. See Other Charges Section for information relating to the city's Internal Service Funds.

LIABILITIES. Claims arising from present obligations to transfer assets or provide services in the future resulting from past transactions or events.

MEASUREMENT FOCUS. The accounting convention that determines (1) which assets and liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Accounting and Budgetary Definitions

MODIFIED ACCRUAL BASIS. Accounting basis under which revenues are recognized when they become measurable and available. Expenditures are recognized when the fund liability is incurred, except for long term debt interest, which is recognized when due.

NET INCOME. Proprietary fund excess of operating revenues, nonoperating revenues and operating transfers in over operating expenses, nonoperating expenses and operating transfers out.

NOMINAL DOLLARS. Dollars unadjusted for inflation. (Also see Constant Dollars.)

PRESENT VALUE. The discounted value of a future amount of cash, assuming a given interest rate.

OPERATING BUDGET. See Annual Budget.

PROPRIETARY FUND TYPE. The classification used to account for a government's ongoing organizations and activities that are similar to those found in the private sector and whose operations are financed primarily by user fees.

RETAINED EARNINGS. The accumulated equity balance in an enterprise or internal service fund resulting from operations over the years. This is the difference between fund assets and fund liabilities and therefore includes equity in fixed assets.

REVENUES. (1) For governmental funds - Increases in net current assets from other than expenditure refunds. Debt proceeds and transfers classified separately. (2) For proprietary funds - Increases in net total assets from other than expense refunds and capital contributions. Residual and operating transfers classified separately.

SERIAL BONDS. Bonds whose principal is repaid in periodic installments over the life of the issue. This is the only type of general obligation bond allowed for public improvements by municipalities in NH.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenues that are legally restricted to expenditure for specific purposes.

TAX LEVY. An annual amount of taxes imposed by the city on property owners in support of its fiscal year budget.

TAX RATE. The rate per \$1,000 of assessed valuation of property used to calculate the tax assessment of a parcel of property. The rate is derived by dividing the amount to be raised in taxes by the total assessed value of the City divided by 1000.

TAX ANTICIPATION NOTES. Notes issued in anticipation of future tax collections, the proceeds of which provides cash for operations. These notes are payable within one year of issue.

USE OF FUND BALANCE. Term used for budgetary purposes to reflect the amount that budgeted expenditures (appropriations) exceed estimated revenues. This budgeted net loss is financed by use of a fund's fund balance available from previous fiscal years. For accounting purposes this is not considered revenue. Also see Deficit Spending.

CITY OF DOVER - FINANCIAL INDICATORS

| | By Fiscal Year unless otherwise noted | | | | | | | | | | | Annual % Change | |
|--|---------------------------------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|--------|
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 5 Yr | 10 Yr |
| ECONOMIC MEASURES | | | | | | | | | | | | | |
| CPI-U Boston Area - CY | 145.0 | 148.6 | 152.9 | 154.9 | 158.6 | 163.3 | 167.9 | 171.7 | 176.0 | 183.6 | 191.5 | 3.2% | 2.8% |
| CPI-U % Change | 4.4% | 2.5% | 2.9% | 1.3% | 2.4% | 3.0% | 2.8% | 2.3% | 2.5% | 4.3% | 4.3% | | |
| Median Family Income - Dover | 43,912 | 45,789 | 47,666 | 49,543 | 51,420 | 53,297 | 55,174 | 57,050 | 58,927 | 60,804 | 62,681 | 3.3% | 3.6% |
| Median Family Income - US | 44,251 | 45,161 | 47,012 | 49,687 | 51,518 | 53,350 | 56,061 | 59,981 | 62,228 | NA | NA | 4.6% | 4.2% |
| Dover Family Inc % to US | 99.23% | 101.39% | 101.39% | 99.71% | 99.81% | 99.90% | 98.42% | 95.11% | 94.70% | | | | |
| Population - CY | 25,594 | 25,778 | 25,962 | 26,146 | 26,330 | 26,514 | 26,698 | 26,884 | 27,068 | 27,252 | 27,436 | 0.7% | 0.7% |
| Equalized Assessed Value | 949,800,513 | 929,546,816 | 948,065,894 | 959,034,811 | 996,357,942 | 1,028,621,807 | 1,161,777,709 | 1,324,236,772 | 1,529,921,457 | 1,789,901,391 | 2,021,766,340 | 14.5% | 7.8% |
| Equilzd Assesed Value per Capita | 37,110 | 36,060 | 36,517 | 36,680 | 37,841 | 38,795 | 43,516 | 49,257 | 56,521 | 65,680 | 73,690 | 13.7% | 7.1% |
| Real Estate Transfers | 960 | 896 | 898 | 810 | 1,209 | 1,350 | 1,116 | 1,003 | 1,012 | 1,038 | NA | -3.0% | 4.9% |
| Transfers as % of Taxable Parcels | 11.8% | 11.0% | 10.9% | 9.7% | 14.3% | 15.9% | 13.1% | 11.8% | 11.7% | 11.9% | | | |
| Property Tax Liens - # Parcels | 895 | 786 | 662 | 555 | 370 | 383 | 405 | 397 | 318 | 301 | NA | -4.0% | -11.8% |
| # Liens as % # Taxable Parcels | 11.0% | 9.6% | 8.0% | 6.7% | 4.4% | 4.5% | 4.8% | 4.7% | 3.7% | 3.4% | NA | | |
| Property Tax Liens - \$ Amount | 2,390,619 | 1,870,143 | 1,551,750 | 1,418,280 | 770,492 | 814,754 | 660,367 | 622,792 | 637,555 | 650,520 | NA | -3.3% | -14.0% |
| \$ Liens as % of Tax Levy | 9.9% | 7.5% | 6.3% | 5.6% | 3.0% | 3.1% | 2.5% | 2.2% | 2.2% | 2.1% | NA | | |
| Building Permits Issued | 376 | 406 | 531 | 470 | 476 | 477 | 556 | 625 | 626 | 646 | NA | 6.3% | 6.9% |
| Building Permits - Construction Value | 7,842,900 | 10,303,066 | 18,176,732 | 15,121,676 | 33,233,469 | 31,392,162 | 40,877,669 | 35,801,208 | 49,283,349 | 51,254,746 | NA | 9.1% | 20.6% |
| Average Permit Value | 20,859 | 25,377 | 34,231 | 32,174 | 69,818 | 65,812 | 73,521 | 57,282 | 78,727 | 79,342 | NA | 2.6% | 12.7% |
| Motor Vehicle Permits Issued - FY | 23,254 | 23,988 | 24,926 | 25,462 | 27,093 | 26,796 | 26,892 | 27,807 | 28,536 | 29,190 | NA | 1.5% | 2.4% |
| Welfare - General Assistance Expense | 153,468 | 122,976 | 135,840 | 142,121 | 140,251 | 148,500 | 167,343 | 144,307 | 151,839 | 243,102 | NA | | |
| Percentage Change | -6.6% | -19.9% | 10.5% | 4.6% | -1.3% | 5.9% | 12.7% | -13.8% | 5.2% | 60.1% | NA | | |
| Unemployed - Dover Area - CY | 932 | 814 | 505 | 518 | 501 | 373 | 333 | 306 | 320 | 367 | 582 | 9.3% | -4.6% |
| Labor Force - Dover Area | 14,402 | 14,505 | 14,146 | 14,568 | 14,086 | 14,535 | 14,387 | 14,491 | 15,034 | 15,200 | 15,065 | 0.7% | 0.5% |
| Unemployment Rates - Dover | 6.5% | 5.6% | 3.6% | 3.6% | 3.6% | 2.6% | 2.3% | 2.1% | 2.1% | 2.4% | 3.9% | | |
| Unemployment Rates - NH | 7.5% | 6.6% | 4.6% | 4.0% | 4.2% | 3.1% | 2.9% | 2.7% | 2.8% | 3.5% | 4.8% | | |
| Unemployment Rates - US | 7.4% | 6.8% | 6.1% | 5.6% | 5.4% | 4.9% | 4.5% | 4.2% | 4.0% | 4.8% | 5.7% | | |
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | | |
| LIQUIDITY MEASURES | | | | | | | | | | | | | |
| General Fund | | | | | | | | | | | | | |
| Fiscal Year Prop Tax Levy Bal - 6/30 | 3,300,225 | 2,631,688 | 2,307,457 | 2,061,977 | 1,545,763 | 1,469,477 | 1,328,475 | 1,208,181 | 1,334,742 | 1,438,473 | NA | -1.4% | -9.2% |
| 6/30 Tax Bal as % of Tax Levy | 13.3% | 10.7% | 9.1% | 8.1% | 5.8% | 5.5% | 4.7% | 4.3% | 4.2% | 4.1% | NA | | |
| General Fund Undesig Fund Bal | -1,080,632 | 510,308 | 1,227,710 | 861,498 | 2,025,339 | 2,034,593 | 2,149,416 | 3,949,957 | 4,408,451 | 3,605,676 | NA | 12.2% | NA |
| % of Next FY Budget | -3.2% | 1.5% | 3.5% | 2.4% | 5.5% | 5.2% | 5.0% | 8.1% | 8.1% | 6.3% | | | |
| Fund Bal / Equalized Value (000) | (1.14) | 0.55 | 1.29 | 0.90 | 2.03 | 1.98 | 1.85 | 2.98 | 2.88 | 2.01 | | | |
| Working Capital as of June 30 | | | | | | | | | | | | | |
| General Fund | (3,842,530) | 232,661 | 816,325 | 235,082 | 1,311,445 | 1,286,230 | 2,343,341 | 3,991,602 | 4,014,603 | 3,443,011 | NA | 21.3% | NA |
| Water Fund | (496,808) | (387,472) | (189,263) | (62,687) | (25,237) | 156,021 | 81,225 | 387,925 | 528,063 | 522,415 | NA | NA | NA |
| Sewer Fund | 66,800 | 206,339 | 139,529 | 288,165 | 372,842 | 587,051 | 890,528 | 1,250,259 | 1,592,274 | 1,938,323 | NA | 39.1% | 21.1% |
| Arena Fund | (229,010) | (239,557) | (228,456) | (214,739) | (227,515) | (254,636) | (291,806) | (441,163) | (529,289) | (1,147,052) | NA | 38.2% | 20.4% |
| Working Cap % of Next FY Budget | | | | | | | | | | | | | |
| General Fund | -11.4% | 0.7% | 2.3% | 0.7% | 3.5% | 3.3% | 5.4% | 8.2% | 7.4% | 6.0% | NA | | |
| Water Fund | -28.2% | -21.6% | -10.1% | -3.4% | -1.4% | 8.5% | 4.0% | 18.1% | 23.1% | 22.5% | NA | | |
| Sewer Fund | 2.1% | 6.4% | 3.9% | 8.7% | 11.4% | 17.4% | 26.7% | 35.5% | 44.4% | 53.0% | NA | | |
| Arena Fund | -47.5% | -46.8% | -46.1% | -41.3% | -44.5% | -47.7% | -53.3% | -64.7% | -54.4% | -110.1% | NA | | |
| Current Ratio | | | | | | | | | | | | | |
| General Fund | 0.60 | 1.04 | 1.16 | 1.05 | 1.30 | 1.27 | 1.52 | 1.89 | 1.87 | 1.68 | NA | 5.2% | 12.0% |
| Water Fund | 0.30 | 0.46 | 0.62 | 0.88 | 0.95 | 1.31 | 1.12 | 1.69 | 1.77 | 1.73 | NA | 12.8% | NA |
| Sewer Fund | 1.03 | 1.10 | 1.07 | 1.15 | 1.20 | 1.32 | 1.49 | 1.73 | 1.82 | 2.01 | NA | 10.8% | 5.8% |
| Arena Fund | 0.07 | 0.07 | 0.03 | 0.03 | 0.02 | 0.14 | 0.17 | 0.05 | 0.03 | 0.07 | NA | 26.9% | 0.6% |
| Quick (Acid) Ratio | | | | | | | | | | | | | |
| General Fund | (0.02) | 0.12 | 0.25 | 0.20 | 0.51 | 0.62 | 0.90 | 1.28 | 1.42 | 1.26 | NA | 19.5% | NA |
| Water Fund | (0.71) | (0.53) | (0.35) | (0.15) | (0.04) | 0.19 | 0.25 | 0.35 | 0.64 | 1.00 | NA | NA | NA |
| Sewer Fund | 0.17 | 0.27 | 0.38 | 0.44 | 0.48 | 0.55 | 0.66 | 0.79 | 0.89 | 1.32 | NA | 22.5% | 15.4% |
| Arena Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | NA | -22.3% | -13.6% |

CITY OF DOVER - FINANCIAL INDICATORS

| | By Fiscal Year unless otherwise noted | | | | | | | | | | | Annual % Change | |
|---|---------------------------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------------|--------|
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 5 Yr | 10 Yr |
| REVENUE | | | | | | | | | | | | | |
| Property Taxes | | | | | | | | | | | | | |
| Equalized Tax Rate | 26.19 | 26.61 | 26.74 | 26.79 | 26.40 | 26.07 | 23.65 | 21.04 | 20.25 | 19.75 | NA | -5.6% | -2.1% |
| Equalized Tax Rate - Constant \$ | 33.16 | 32.88 | 32.11 | 31.75 | 30.56 | 29.31 | 25.86 | 22.50 | 21.12 | 19.75 | NA | -8.4% | -4.8% |
| Change in Constant \$ | 0.97 | (0.28) | (0.77) | (0.36) | (1.19) | (1.25) | (3.45) | (3.36) | (1.38) | (1.37) | NA | | |
| % Change | 3.0% | -0.8% | -2.3% | -1.1% | -3.7% | -4.1% | -11.8% | -13.0% | -6.1% | -6.5% | NA | | |
| Property Tax Levy - Constant \$ | 32,731,869 | 31,725,909 | 31,640,837 | 31,627,106 | 31,921,178 | 31,559,802 | 32,493,046 | 31,638,108 | 34,267,199 | 36,774,676 | 38,510,525 | 4.1% | 1.6% |
| Change in Constant \$ | (669,501) | (1,005,960) | (85,072) | (13,731) | 294,072 | (361,377) | 933,244 | (854,938) | 2,629,092 | 2,507,477 | 1,735,849 | | |
| % Change | -2.0% | -3.1% | -0.3% | 0.0% | 0.9% | -1.1% | 3.0% | -2.6% | 8.3% | 7.3% | 4.7% | | |
| Average Residential Property Tax | 2,775 | 2,594 | 2,681 | 2,719 | 2,730 | 2,757 | 2,911 | 2,869 | 3,138 | 3,538 | 3,784 | 6.5% | 3.1% |
| Property Tax as % of Family Income | 6.3% | 5.7% | 5.6% | 5.5% | 5.3% | 5.2% | 5.3% | 5.0% | 5.3% | 5.8% | 6.0% | | |
| Property Taxes per capita | 968 | 955 | 973 | 978 | 1,004 | 1,015 | 1,067 | 1,055 | 1,163 | 1,294 | 1,404 | 6.7% | 3.8% |
| % Change | 1.6% | -1.4% | 1.9% | 0.6% | 2.6% | 1.1% | 5.1% | -1.1% | 10.3% | 11.2% | 8.5% | | |
| Property Taxes per capita - Constant \$ | 1,279 | 1,231 | 1,219 | 1,210 | 1,212 | 1,190 | 1,217 | 1,177 | 1,266 | 1,349 | 1,404 | 3.4% | 0.9% |
| % Change | -2.7% | -3.8% | -1.0% | -0.7% | 0.2% | -1.8% | 2.2% | -3.3% | 7.6% | 6.6% | 4.0% | | |
| Other Gen Fund Revenue - Constant \$ | | | | | | | | | | | | | |
| City | 5,964,330 | 6,153,412 | 6,385,682 | 6,346,023 | 6,323,229 | 6,695,730 | 6,937,452 | 6,755,773 | 7,323,513 | 7,609,040 | 7,237,521 | 1.6% | 2.0% |
| School | 4,384,552 | 4,650,473 | 4,094,919 | 4,310,330 | 4,482,665 | 4,738,249 | 5,200,742 | 9,561,754 | 10,115,616 | 11,423,344 | 11,731,122 | 19.9% | 10.3% |
| Use of Fund Balance | 1,424,896 | 867,904 | 718,959 | 1,070,620 | 405,021 | 457,348 | 375,071 | 278,829 | 1,139,095 | 1,121,255 | 250,000 | -11.4% | -16.0% |
| Total General Fund | 11,773,778 | 11,671,788 | 11,199,560 | 11,726,973 | 11,210,915 | 11,891,328 | 12,513,265 | 16,596,357 | 18,578,225 | 20,153,639 | 19,218,643 | 10.1% | 5.0% |
| Other Gen Fund Revenue per Capita | | | | | | | | | | | | | |
| City | 233 | 239 | 246 | 243 | 240 | 253 | 260 | 251 | 271 | 279 | 264 | 0.9% | 1.2% |
| School | 171 | 180 | 158 | 165 | 170 | 179 | 195 | 356 | 374 | 419 | 428 | 19.1% | 9.6% |
| Use of Fund Balance | 56 | 34 | 28 | 41 | 15 | 17 | 14 | 10 | 42 | 41 | 9 | -12.0% | -16.6% |
| Total General Fund | 460 | 453 | 431 | 449 | 426 | 448 | 469 | 617 | 686 | 740 | 700 | 9.3% | 4.3% |
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | | |
| APPROPRIATIONS | | | | | | | | | | | | | |
| Budget of Major Funds - Constant \$ | | | | | | | | | | | | | |
| City | 19,421,517 | 18,211,600 | 17,506,905 | 17,677,672 | 17,669,601 | 17,637,019 | 18,451,668 | 19,625,611 | 20,801,421 | 22,002,128 | 21,903,467 | 4.4% | 1.2% |
| School | 22,017,068 | 22,051,423 | 22,299,173 | 22,590,440 | 22,487,629 | 22,598,787 | 23,441,598 | 25,459,139 | 28,937,451 | 31,101,801 | 31,930,456 | 7.2% | 3.8% |
| County | 3,067,063 | 3,134,675 | 3,034,319 | 3,085,967 | 2,974,863 | 3,215,324 | 3,113,044 | 3,149,714 | 3,106,552 | 3,824,387 | 3,695,245 | 2.8% | 1.9% |
| Total General Fund | 44,505,647 | 43,397,698 | 42,840,397 | 43,354,079 | 43,132,093 | 43,451,130 | 45,006,311 | 48,234,465 | 52,845,424 | 56,928,316 | 57,529,168 | 5.8% | 2.6% |
| Water | 2,190,145 | 2,083,319 | 2,066,110 | 2,129,119 | 2,044,827 | 1,971,629 | 1,920,049 | 2,094,247 | 2,142,869 | 2,196,066 | 2,135,148 | 1.6% | -0.3% |
| Sewer | 3,351,362 | 4,105,199 | 4,035,204 | 4,381,072 | 3,987,570 | 3,824,513 | 3,846,267 | 3,718,266 | 3,832,431 | 3,740,681 | 3,657,819 | -0.9% | 0.9% |
| Arena | 553,003 | 621,965 | 640,755 | 612,945 | 627,539 | 599,341 | 608,558 | 610,882 | 741,565 | 1,014,612 | 1,041,778 | 11.7% | 6.5% |
| Total Major Funds - Constant \$ | 50,600,158 | 50,208,181 | 49,582,466 | 50,477,216 | 49,792,029 | 49,846,613 | 51,381,184 | 54,657,860 | 59,562,289 | 63,879,675 | 64,363,913 | 5.2% | 2.4% |
| % Change - Constant \$ | | | | | | | | | | | | | |
| City | -2.6% | -6.2% | -3.9% | 1.0% | 0.0% | -0.2% | 4.6% | 6.4% | 6.0% | 5.8% | -0.4% | | |
| School | -2.9% | 0.2% | 1.1% | 1.3% | -0.5% | 0.5% | 3.7% | 8.6% | 13.7% | 7.5% | 2.7% | | |
| County | -3.5% | 2.2% | -3.2% | 1.7% | -3.6% | 8.1% | -3.2% | 1.2% | -1.4% | 23.1% | -3.4% | | |
| Total General Fund | -2.8% | -2.5% | -1.3% | 1.2% | -0.5% | 0.7% | 3.6% | 7.2% | 9.6% | 7.7% | 1.1% | | |
| Water | -8.6% | -4.9% | -0.8% | 3.0% | -4.0% | -3.6% | -2.6% | 9.1% | 2.3% | 2.5% | -2.8% | | |
| Sewer | -9.9% | 22.5% | -1.7% | 8.6% | -9.0% | -4.1% | 0.6% | -3.3% | 3.1% | -2.4% | -2.2% | | |
| Arena | -3.9% | 12.5% | 3.0% | -4.3% | 2.4% | -4.5% | 1.5% | 0.4% | 21.4% | 36.8% | 2.7% | | |
| Total % Change - Major Funds | -3.6% | -0.8% | -1.2% | 1.8% | -1.4% | 0.1% | 3.1% | 6.4% | 9.0% | 7.2% | 0.8% | | |
| Budget per Capita - Constant \$ | | | | | | | | | | | | | |
| City | 759 | 706 | 674 | 676 | 671 | 665 | 691 | 730 | 768 | 807 | 798 | 3.7% | 0.5% |
| School | 860 | 855 | 859 | 864 | 854 | 852 | 878 | 947 | 1,069 | 1,141 | 1,164 | 6.4% | 3.1% |
| County | 120 | 122 | 117 | 118 | 113 | 121 | 117 | 117 | 115 | 140 | 135 | 2.1% | 1.2% |
| Total General Fund | 1,739 | 1,684 | 1,650 | 1,658 | 1,638 | 1,639 | 1,686 | 1,794 | 1,952 | 2,089 | 2,097 | 5.1% | 1.9% |
| Water | 86 | 81 | 80 | 81 | 78 | 74 | 72 | 78 | 79 | 81 | 78 | 0.9% | -0.9% |
| Sewer | 131 | 159 | 155 | 168 | 151 | 144 | 144 | 138 | 142 | 137 | 133 | -1.6% | 0.2% |
| Arena | 22 | 24 | 25 | 23 | 24 | 23 | 23 | 23 | 27 | 37 | 38 | 10.9% | 5.8% |
| Total Major Funds - Constant \$ | 1,977 | 1,948 | 1,910 | 1,931 | 1,891 | 1,880 | 1,925 | 2,033 | 2,200 | 2,344 | 2,346 | 4.5% | 1.7% |

CITY OF DOVER - FINANCIAL INDICATORS

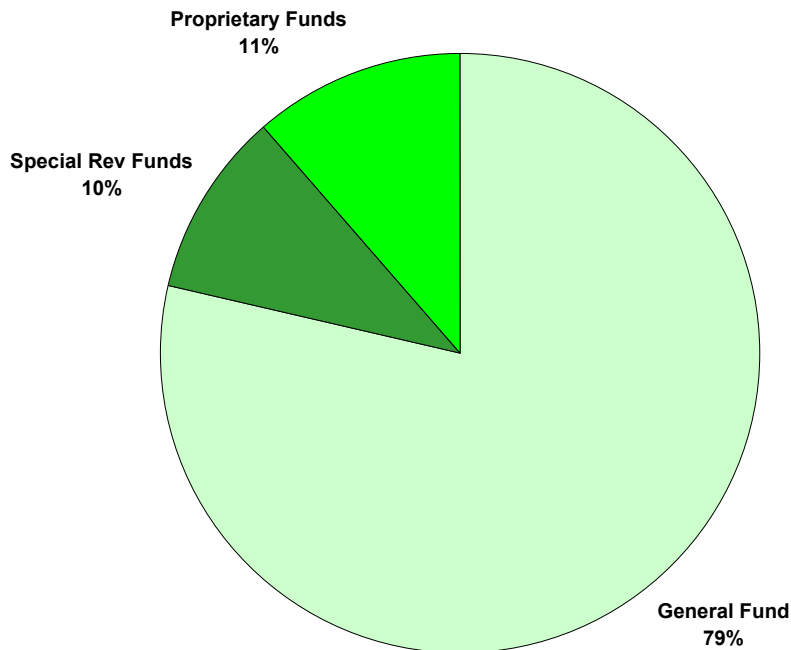
| | By Fiscal Year unless otherwise noted | | | | | | | | | | | Annual % Change | |
|--------------------------------------|---------------------------------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------------------------|-----------------|---------|
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 5 Yr | 10 Yr |
| DEBT INFORMATION | | | | | | | | | | | | | |
| Moody's Credit Rating | Baa | Baa | Baa | Baa | Baa | Baa | Baa | Baa1 | A3 | A3 | A3 | | |
| Debt Service % of Budget | | | | | | | | | | | | | |
| General Fund (net of State Aid) | 6.9% | 6.8% | 6.3% | 6.7% | 6.9% | 7.6% | 7.4% | 7.7% | 8.5% | 9.8% | 9.2% | | |
| Water | 37.1% | 32.5% | 29.6% | 29.8% | 30.2% | 31.6% | 30.3% | 27.0% | 26.6% | 35.6% | 35.1% | | |
| Sewer (net of State Aid) | 36.4% | 28.3% | 26.1% | 23.0% | 24.1% | 22.3% | 20.2% | 20.2% | 23.2% | 26.3% | 28.5% | | |
| Arena | 6.4% | 5.5% | 4.6% | 5.8% | 5.2% | 13.9% | 12.3% | 10.8% | 8.3% | 44.2% | 42.4% | | |
| Debt at June 30 | | | | | | | | | | | | | |
| City (Excludes Hospital) | 7,922,419 | 7,987,347 | 9,157,275 | 10,116,514 | 12,166,961 | 11,470,671 | 14,820,966 | 13,916,837 | 23,673,243 | 22,628,086 | Incl Auth Unissued 26,818,328 | 18.5% | 13.0% |
| School | 1,709,200 | 1,695,722 | 2,005,568 | 2,694,612 | 2,753,142 | 2,691,653 | 2,357,273 | 19,182,291 | 19,720,294 | 17,987,493 | 20,067,764 | 49.5% | 27.9% |
| Total General Fund | 9,631,619 | 9,683,069 | 11,162,843 | 12,811,126 | 14,920,103 | 14,162,324 | 17,178,239 | 33,099,128 | 43,393,537 | 40,615,579 | 46,886,092 | 27.1% | 17.1% |
| Water | 3,162,033 | 2,831,909 | 2,946,785 | 3,014,434 | 3,012,083 | 2,763,733 | 2,894,382 | 2,337,196 | 4,858,947 | 4,307,298 | 8,685,649 | 25.7% | 10.6% |
| Sewer | 21,358,597 | 19,950,411 | 18,567,225 | 17,811,841 | 16,496,458 | 15,181,074 | 14,295,691 | 13,004,800 | 14,650,000 | 13,640,000 | 15,635,000 | 0.6% | -3.1% |
| Arena | 114,926 | 172,262 | 157,597 | 139,084 | 487,227 | 444,918 | 403,915 | 366,880 | 3,930,390 | 4,279,500 | 4,034,410 | 55.4% | 42.7% |
| DIDA | 132,825 | 110,688 | 88,550 | 66,413 | 44,275 | 985,413 | 944,491 | 923,842 | 901,144 | - | - | -100.0% | -100.0% |
| Total Debt at June 30 | 34,400,000 | 32,748,338 | 32,923,000 | 33,842,898 | 34,960,147 | 33,537,462 | 35,716,718 | 49,731,846 | 67,734,018 | 62,842,377 | 75,241,151 | 17.5% | 8.1% |
| Total Debt at June 30 - Constant \$ | 45,431,724 | 42,202,602 | 41,234,496 | 41,839,348 | 42,212,283 | 39,328,989 | 40,737,054 | 55,466,794 | 73,699,230 | 65,546,379 | 75,241,151 | 13.9% | 5.2% |
| State Aid to Debt | | | | | | | | | | | | | |
| School Building Aid | 315,162 | 254,623 | 191,085 | 126,046 | 111,323 | 97,365 | 83,408 | 4,793,257 | 4,401,080 | 4,027,482 | 4,022,746 | 110.5% | 29.0% |
| Sewer State Aid | 16,340,825 | 15,461,421 | 14,565,499 | 13,647,969 | 12,398,393 | 11,637,588 | 10,777,894 | 9,948,296 | 9,118,688 | 8,289,085 | 7,459,482 | -8.5% | -7.5% |
| Base Value for Debt Limits | 997,810,542 | 976,804,404 | 990,730,342 | 1,001,623,613 | 1,039,569,350 | 1,072,384,312 | 1,208,262,266 | 1,351,890,603 | 1,558,792,619 | 1,820,063,750 | Estimated 2,055,835,950 | 13.9% | 7.5% |
| Legal Debt Limits | | | | | | | | | | | | | |
| City - 1.75% thru 1998, 3% 1999 on | 17,461,684 | 17,094,077 | 17,337,781 | 17,528,413 | 18,192,464 | 18,766,725 | 36,247,868 | 40,556,718 | 46,763,779 | 54,601,913 | 61,675,079 | 26.9% | 13.4% |
| School - 7% | 69,846,738 | 68,376,308 | 69,351,124 | 70,113,653 | 72,769,855 | 75,066,902 | 84,578,359 | 94,632,342 | 109,115,483 | 127,404,463 | 143,908,517 | 13.9% | 7.5% |
| Water - 10% | 99,781,054 | 97,680,440 | 99,073,034 | 100,162,361 | 103,956,935 | 107,238,431 | 120,826,227 | 135,189,060 | 155,879,262 | 182,006,375 | 205,583,595 | 13.9% | 7.5% |
| DIDA - Industrial Parks | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 | 0.0% | 0.0% |
| DIDA - Industrial Buildings | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 0.0% | 0.0% |
| Debt Against Legal Debt Limits | | | | | | | | | | | | | |
| City | 8,037,345 | 8,159,609 | 9,314,873 | 9,255,598 | 10,166,799 | 9,600,589 | 11,808,525 | 11,127,117 | 24,706,790 | 24,265,500 | 26,965,410 | 22.9% | 12.9% |
| School | 1,709,200 | 1,695,722 | 2,005,568 | 2,083,425 | 2,753,142 | 2,691,653 | 2,357,273 | 19,182,291 | 19,720,294 | 17,987,493 | 20,067,764 | 49.5% | 27.9% |
| Water | 3,162,033 | 2,831,909 | 2,946,785 | 3,014,434 | 3,012,083 | 2,763,733 | 2,894,382 | 2,337,196 | 4,858,947 | 4,307,298 | 8,685,649 | 25.7% | 10.6% |
| DIDA - Industrial Parks | 132,825 | 110,688 | 88,550 | 1,066,413 | 2,531,665 | 2,337,138 | 2,145,000 | 1,970,000 | 1,795,000 | 1,625,000 | 1,455,000 | -9.0% | 27.0% |
| DIDA - Industrial Buildings | - | - | - | - | - | 963,275 | 944,491 | 923,842 | 901,144 | - | - | -100.0% | NA |
| Exempt from Legal Debt Limits | 21,358,597 | 19,950,411 | 18,567,224 | 18,423,028 | 16,496,457 | 15,181,074 | 15,567,047 | 14,191,400 | 15,751,843 | 14,657,086 | 18,067,328 | 3.5% | -1.7% |
| Unused Capacity of Legal Debt Limits | | | | | | | | | | | | | |
| City | 9,424,339 | 8,934,468 | 8,022,908 | 8,272,815 | 8,025,665 | 9,166,136 | 24,439,343 | 29,429,601 | 22,056,989 | 30,336,413 | 34,709,669 | 30.5% | 13.9% |
| School | 68,137,538 | 66,680,586 | 67,345,556 | 68,030,228 | 70,016,712 | 72,375,248 | 82,221,086 | 75,450,051 | 89,395,189 | 109,416,969 | 123,840,753 | 11.3% | 6.2% |
| Water | 96,619,021 | 94,848,532 | 96,126,249 | 97,147,927 | 100,944,852 | 104,474,699 | 117,931,845 | 132,851,864 | 151,020,315 | 177,699,077 | 196,897,946 | 13.5% | 7.4% |
| DIDA - Industrial Parks | 3,867,175 | 3,889,313 | 3,911,450 | 2,933,587 | 1,468,335 | 1,662,863 | 1,855,000 | 2,030,000 | 2,205,000 | 2,375,000 | 2,545,000 | 8.9% | -4.1% |
| DIDA - Industrial Buildings | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 36,725 | 55,509 | 76,158 | 98,856 | 1,000,000 | 1,000,000 | 93.6% | 0.0% |
| % of Legal Debt Limits Used | | | | | | | | | | | | | |
| City | 46.0% | 47.7% | 53.7% | 52.8% | 55.9% | 51.2% | 32.6% | 27.4% | 52.8% | 44.4% | 43.7% | | |
| School | 2.4% | 2.5% | 2.9% | 3.0% | 3.8% | 3.6% | 2.8% | 20.3% | 18.1% | 14.1% | 13.9% | | |
| Water | 3.2% | 2.9% | 3.0% | 3.0% | 2.9% | 2.6% | 2.4% | 1.7% | 3.1% | 2.4% | 4.2% | | |
| DIDA - Industrial Parks | 3.3% | 2.8% | 2.2% | 26.7% | 63.3% | 58.4% | 53.6% | 49.3% | 44.9% | 40.6% | 36.4% | | |
| DIDA - Industrial Buildings | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 96.3% | 94.4% | 92.4% | 90.1% | 0.0% | 0.0% | | |
| % of Policy Debt Limits Used | | | | | | | | | | | | | |
| City - 65% of Legal Limit | 70.81% | 73.44% | 82.66% | 81.24% | 85.98% | 78.70% | 50.12% | 42.21% | 81.28% | 68.37% | 67.26% | | |
| School Net - 15% of Legal Limit | 13.31% | 14.05% | 17.44% | 18.61% | 24.20% | 23.04% | 17.92% | 101.37% | 93.60% | 73.05% | 74.33% | | |
| Water - 5% of Legal Limit | 63.38% | 57.98% | 59.49% | 60.19% | 57.95% | 51.54% | 47.91% | 34.58% | 62.34% | 47.33% | 84.50% | | |
| Sewer Net - 1.5% of Equalized Value | 35.22% | 32.19% | 28.14% | 28.94% | 27.42% | 22.97% | 20.19% | 15.39% | 24.10% | 19.93% | 26.96% | | |

CITY OF DOVER - FINANCIAL INDICATORS

| | By Fiscal Year unless otherwise noted | | | | | | | | | | | Annual % Change | |
|--|---------------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-----------------|---------|
| | 1993 | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 5 Yr | 10 Yr |
| DEBT INFORMATION - Continued | | | | | | | | | | | | | |
| Debt per Capita | | | | | | | | | | | | | |
| City | 310 | 310 | 353 | 387 | 462 | 433 | 555 | 518 | 875 | 830 | 977 | 17.7% | 12.2% |
| School (net of State Aid) | 54 | 56 | 70 | 98 | 100 | 98 | 85 | 535 | 566 | 512 | 585 | 43.0% | 26.8% |
| Total General Fund | 364 | 366 | 423 | 485 | 562 | 530 | 640 | 1,053 | 1,441 | 1,343 | 1,562 | 24.1% | 15.7% |
| Water | 124 | 110 | 114 | 115 | 114 | 104 | 108 | 87 | 180 | 158 | 317 | 24.9% | 9.9% |
| Sewer (net of State Aid) | 196 | 174 | 154 | 159 | 156 | 134 | 132 | 114 | 204 | 196 | 298 | 17.4% | 4.3% |
| Arena | 4 | 7 | 6 | 5 | 19 | 17 | 15 | 14 | 145 | 157 | 147 | 54.4% | 41.7% |
| DIDA | 5 | 4 | 3 | 3 | 2 | 37 | 35 | 34 | 33 | - | - | -100.0% | -100.0% |
| Total Debt per Capita | 693 | 661 | 700 | 768 | 853 | 822 | 931 | 1,302 | 2,003 | 1,854 | 2,324 | 23.1% | 12.9% |
| Debt per Capita as % of Family Income | 1.58% | 1.44% | 1.47% | 1.55% | 1.66% | 1.54% | 1.69% | 2.28% | 3.40% | 3.05% | 3.71% | | |
| Debt as % of Equalized Value | | | | | | | | | | | | | |
| City | 0.8% | 0.9% | 1.0% | 1.1% | 1.2% | 1.1% | 1.3% | 1.1% | 1.5% | 1.3% | 1.3% | 3.5% | 4.7% |
| School (net of State Aid) | 0.1% | 0.2% | 0.2% | 0.3% | 0.3% | 0.3% | 0.2% | 1.1% | 1.0% | 0.8% | 0.8% | 25.8% | 18.4% |
| Total General Fund | 1.0% | 1.0% | 1.2% | 1.3% | 1.5% | 1.4% | 1.5% | 2.1% | 2.5% | 2.0% | 2.1% | 9.2% | 8.0% |
| Water | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.2% | 0.2% | 0.3% | 0.2% | 0.4% | 9.8% | 2.6% |
| Sewer (net of State Aid) | 0.5% | 0.5% | 0.4% | 0.4% | 0.4% | 0.3% | 0.3% | 0.2% | 0.4% | 0.3% | 0.4% | 3.3% | -2.6% |
| Arena | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.3% | 0.2% | 0.2% | 35.8% | 32.4% |
| DIDA | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.1% | 0.1% | 0.1% | 0.1% | 0.0% | 0.0% | -100.0% | -100.0% |
| Total Debt to Equalized Value | 1.9% | 1.8% | 1.9% | 2.1% | 2.3% | 2.1% | 2.1% | 2.6% | 3.5% | 2.8% | 3.2% | 8.3% | 5.4% |
| % of Debt Paydown in 10 years | | | | | | | | | | | Issued Debt | | |
| General Fund | NA | NA | 84.1% | 87.3% | 86.3% | 88.0% | 85.8% | 75.7% | 73.9% | 76.4% | 79.3% | | |
| Water | NA | NA | 88.4% | 91.7% | 90.5% | 92.3% | 91.9% | 94.7% | 76.0% | 77.5% | 78.9% | | |
| Sewer | NA | NA | 64.9% | 68.1% | 71.5% | 75.2% | 79.5% | 84.9% | 86.8% | 92.6% | 93.2% | | |
| Arena | NA | NA | 87.3% | 89.2% | 75.3% | 80.0% | 85.0% | 89.9% | 53.7% | 56.0% | 58.5% | | |
| Capital Outlay Spending in Annual Budget | | | | | | | | | | | | | |
| City - General Fund | 171,074 | 147,009 | 118,100 | 247,425 | 195,246 | 342,744 | 272,970 | 580,838 | 487,230 | 502,315 | 80,000 | | |
| Water - (incl transfer to reserve) | 57,743 | 78,343 | 91,850 | 63,400 | 69,400 | 86,600 | 152,150 | 258,300 | 202,900 | 143,500 | 130,500 | | |
| Sewer - (incl transfer to reserve) | 181,700 | 165,200 | 156,600 | 181,000 | 182,500 | 259,000 | 282,200 | 415,000 | 439,500 | 390,000 | 412,000 | | |
| Arena | - | 1,200 | 9,900 | 30,100 | 30,555 | 33,000 | 16,200 | 10,350 | 2,400 | - | 1,200 | | |
| % Capital Outlay to Budget | | | | | | | | | | | | | |
| City - General Fund | 1.2% | 1.0% | 0.8% | 1.7% | 1.3% | 2.3% | 1.7% | 3.3% | 2.5% | 2.4% | 0.4% | | |
| Water | 3.2% | 4.5% | 5.1% | 3.4% | 3.8% | 4.7% | 8.3% | 12.6% | 9.5% | 6.3% | 5.6% | | |
| Sewer | 7.2% | 5.2% | 4.9% | 5.1% | 5.5% | 7.9% | 8.4% | 12.4% | 12.5% | 10.9% | 11.3% | | |
| Arena | 0.0% | 0.2% | 1.9% | 6.1% | 5.9% | 6.5% | 3.0% | 1.9% | 0.4% | 0.0% | 0.1% | | |
| Enterprise Fund Capital Assets @ 6/30 | | | | | | | | | | | | | |
| Water | 7,884,300 | 7,746,917 | 7,572,822 | 8,351,392 | 8,466,684 | 8,655,581 | 8,926,358 | 9,043,646 | 9,671,129 | 10,616,966 | NA | 4.6% | 3.0% |
| Sewer | 47,735,881 | 46,103,981 | 44,454,371 | 43,227,608 | 41,626,423 | 40,473,913 | 38,711,693 | 37,284,937 | 36,724,216 | 36,332,126 | NA | -2.7% | -3.0% |
| Arena | 482,973 | 514,435 | 480,019 | 457,943 | 769,999 | 717,075 | 644,777 | 684,876 | 4,497,880 | 4,599,997 | NA | 43.0% | 25.0% |
| Enterprise Net Debt to Capital Assets | | | | | | | | | | | | | |
| Water | 40.1% | 36.6% | 38.9% | 36.1% | 35.6% | 31.9% | 32.4% | 25.8% | 50.2% | 40.6% | NA | | |
| Sewer | 10.5% | 9.7% | 9.0% | 9.6% | 9.8% | 8.8% | 9.1% | 8.2% | 15.1% | 14.7% | NA | | |
| Arena | 23.8% | 33.5% | 32.8% | 30.4% | 63.3% | 62.0% | 62.6% | 53.6% | 87.4% | 93.0% | NA | | |

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APPROPRIATIONS ALL BUDGETED FUNDS



| Fund Type | FY02 Actual Realized | FY03 Council Adopted | FY04 City Mgr Proposed | Dollar Increase (Decrease) | Percent Incr(Decr) City Mgr |
|-------------------|----------------------------|----------------------------|------------------------------|----------------------------------|-----------------------------------|
| General Fund | 54,064,187 | 57,529,168 | 60,814,091 | 3,284,923 | 5.7% |
| Special Rev Funds | 5,912,803 | 7,096,493 | 7,670,264 | 573,771 | 8.1% |
| Proprietary Funds | 7,860,976 | 8,175,971 | 8,866,708 | 690,737 | 8.4% |
| Totals | 67,837,966 | 72,801,632 | 77,351,063 | 4,549,431 | 6.2% |

General Fund: Activities accounted for in the General Fund include Public Safety (Police and Fire & Rescue), Public Works functions such as upkeep of streets and drains, Recreation functions such as the Indoor Pool and the Butterfield Gym, the Public Library and Human Services. These are mainly Property Tax supported.

Special Revenue: Activities accounted for where revenues have been restricted to the activity. These include Federal and State grants as well as locally restricted money such as parking receipts for the Packing Activity Fund and the receipts for sale of waste bags restricted to the Residential Waste Fund.

Proprietary: Activities that are usually self supporting and accounted for in the same nature as private enterprise. These include Enterprise funds like the Water and Sewer Utility Funds and the Arena Fund. Also included are Internal Service Funds which service departments.

ESTIMATED REVENUES & APPROPRIATIONS - ALL BUDGETED FUNDS

| Fund Name | Budget Type | Dept. | Fund Bal @ 6/30/03 Est. | Budget | | Incr (Decr) to Fund Bal | Fund Bal @ 6/30/04 Est. |
|---|-------------|---------------|-------------------------|--------------|----------------|-------------------------|-------------------------|
| | | | | Est. Revenue | Appropriations | | |
| | (1) | | | | | (2) | (3) |
| Governmental Funds: | | | | | | | |
| 1000 General Fund | Annual | Various | 3,255,676 | 60,564,091 | 60,814,091 | (250,000) | 3,005,676 |
| Special Revenue Funds: | | | | | | | |
| 2100 Community Development Fund | Grant | Planning | (21,000) | 440,100 | 440,100 | 0 | (21,000) |
| 2210 Drug Investigation/Community Policing Fund | Grant | Police | 10,000 | 536,268 | 536,268 | 0 | 10,000 |
| 2220 Dover Housing Authority Policing | Grant | Police | 1,000 | 82,095 | 82,095 | 0 | 1,000 |
| 3213 Parking Activity Fund | Annual | Police | 88,000 | 268,077 | 268,077 | 0 | 88,000 |
| 2290 Emergency Management Fund | Grant | Fire & Rescue | 5,000 | 19,600 | 19,600 | 0 | 5,000 |
| 3320 Residential Solid Waste Fund | Annual | Comm Serv | 108,000 | 686,000 | 762,324 | (76,324) | 31,676 |
| 3455 Library Fines Fund | Annual | Library | 18,000 | 32,500 | 32,500 | 0 | 18,000 |
| 2800 Cafeteria Fund | Grant | School | (35,000) | 1,111,300 | 1,111,300 | 0 | (35,000) |
| 2820 Federal Education Grants Fund | Grant | School | (50,000) | 2,635,000 | 2,635,000 | 0 | (50,000) |
| 2900 Special Programs & Grants Fund | Grant | School | 5,000 | 830,000 | 830,000 | 0 | 5,000 |
| 3810 Tuition Programs Fund | Annual | School | (30,000) | 158,000 | 158,000 | 0 | (30,000) |
| 3825 Alternative Education Fund | Annual | School | 80,000 | 720,000 | 720,000 | 0 | 80,000 |
| 3830 School Facilities Fund | Annual | School | 30,000 | 75,000 | 75,000 | 0 | 30,000 |
| Total Special Revenue Funds | | | 209,000 | 7,593,940 | 7,670,264 | (76,324) | 132,676 |
| Proprietary Funds: | | | | | | | |
| Enterprise Funds | | | | | | | |
| 5300 Water Fund | Annual | Comm Serv | 8,570,000 | 2,660,986 | 2,660,986 | 0 | 8,570,000 |
| 5320 Sewer Fund | Annual | Comm Serv | 11,576,000 | 3,835,232 | 3,835,232 | 0 | 11,576,000 |
| 5500 Arena Fund | Annual | Comm Serv | (1,158,000) | 1,168,998 | 1,168,998 | 0 | (1,158,000) |
| Total Enterprise | | | 18,988,000 | 7,665,216 | 7,665,216 | 0 | 18,988,000 |
| Internal Service Funds | | | | | | | |
| 6100 DoverNet Fund | Annual | City Mgr | 110,000 | 253,079 | 253,079 | 0 | 110,000 |
| 6110 Central Stores Fund | Annual | Finance | 26,000 | 62,000 | 62,000 | 0 | 26,000 |
| 6310 Fleet Maintenance Fund | Annual | Comm Serv | 115,000 | 516,413 | 516,413 | 0 | 115,000 |
| 6800 Workers Compensation Fund | Annual | City Mgr | 94,000 | 370,000 | 370,000 | 0 | 94,000 |
| Total Internal Service | | | 345,000 | 1,201,492 | 1,201,492 | 0 | 345,000 |
| Total All Budgeted Funds | | | 22,797,676 | 77,024,739 | 77,351,063 | (326,324) | 22,471,352 |

Notes:

- (1) "Grant" reflects funds whose revenues are restricted to specific purposes. "Annual" reflects funds which the city sets the purpose of spending.
- (2) This column reflects Estimated Revenue less Appropriations. These amounts represent the budgeted change to the amount of Fund Balance.
- (3) Estimated Fund Balance reflects the change to Fund Balance per the budget added to the Fund Balance for the end of the fiscal year.
- These amounts do not reflect other non-budget basis adjustments that may occur according to generally accepted accounting principles.

FUND BALANCES & RETAINED EARNINGS - ALL BUDGETED FUNDS

| Fund Name | | Budget Type | Dept. | Fiscal Year End | | | | | | Estimated |
|---|--|-------------|---------------|-----------------|------------|------------|------------|------------|------------|-------------|
| | | | | 97 | 98 | 99 | 00 | 01 | 02 | 03 |
| (1) | | | | | | | | | | |
| FUND BALANCES: | | | | | | | | | | |
| 1000 | General Fund | Annual | Various | 2,025,340 | 2,034,593 | 2,149,416 | 3,949,957 | 4,408,451 | 3,605,676 | 3,255,676 |
| Special Revenue Funds: | | | | | | | | | | |
| 2100 | Community Development Fund(2) | Grant | Planning | 860 | (180,336) | (64) | (63,166) | (43,998) | (140,748) | (21,000) |
| 2210 | Drug Investigation/Community Policing Fund | Grant | Police | 35,385 | 26,648 | 19,162 | (37,351) | (100,463) | 71,805 | 10,000 |
| 2220 | Dover Housing Authority Policing | Grant | Police | 0 | 0 | 8,762 | 8,597 | 10,235 | (5,096) | 1,000 |
| 3213 | Parking Activity Fund | Annual | Police | 49,295 | 41,502 | 36,161 | 35,504 | 54,280 | 61,843 | 88,000 |
| 2290 | Emergency Management Fund | Grant | Fire & Rescue | 16,041 | 1,232 | 10,883 | 11,855 | 35,694 | 33,924 | 5,000 |
| 3320 | Residential Solid Waste Fund | Annual | Comm Serv | 31,221 | 74,866 | 111,856 | 120,812 | 66,969 | 98,591 | 108,000 |
| 3455 | Library Fines Fund | Annual | Library | 1,450 | 3,533 | 3,210 | 481 | 796 | 15,731 | 18,000 |
| 2800 | Cafeteria Fund | Grant | School | (11,415) | 23,825 | 67,334 | 75,990 | 18,375 | (27,976) | (35,000) |
| 2820 | Federal Education Grants Fund | Grant | School | (6,277) | 12,221 | 1,757 | (16,313) | (32,516) | (47,137) | (50,000) |
| 2900 | Special Programs & Grants Fund | Grant | School | 11,223 | 25,816 | 26,236 | 30,747 | 34,295 | 34,295 | 5,000 |
| 3810 | Tuition Programs Fund | Annual | School | 37,022 | 48,046 | 57,368 | 66,424 | 1,884 | 2,267 | (30,000) |
| 3825 | Alternative Education Fund | Annual | School | 0 | 0 | 0 | 0 | 0 | 65,786 | 80,000 |
| 3830 | Education Facilities Fund | Annual | School | 51,661 | 45,632 | 30,092 | 71,500 | 101,434 | 95,091 | 30,000 |
| Total Special Revenue Funds | | | | 216,466 | 122,985 | 372,757 | 305,080 | 146,985 | 258,376 | 209,000 |
| RETAINED EARNINGS: | | | | | | | | | | |
| Enterprise Funds(3) | | | | | | | | | | |
| 5300 | Water Fund | Annual | Comm Serv | 5,117,715 | 5,513,994 | 5,910,872 | 6,321,368 | 6,875,238 | 7,343,083 | 8,570,000 |
| 5320 | Sewer Fund | Annual | Comm Serv | 6,087,013 | 7,020,470 | 7,388,278 | 7,866,075 | 9,302,292 | 9,861,001 | 11,576,000 |
| 5500 | Arena Fund | Annual | Comm Serv | (114,457) | (136,374) | (190,780) | (246,254) | (365,208) | (873,896) | (1,158,000) |
| Total Enterprise | | | | 11,090,271 | 12,398,090 | 13,108,370 | 13,941,189 | 15,812,322 | 16,330,188 | 18,988,000 |
| Internal Service Funds | | | | | | | | | | |
| 6100 | DoverNet Fund | Annual | City Mgr | 10,377 | (767) | 3,655 | 96,047 | 116,330 | 106,264 | 110,000 |
| 6110 | Central Stores Fund | Annual | Finance | 23,682 | 21,579 | 17,070 | 18,077 | 15,576 | 24,478 | 26,000 |
| 6310 | Fleet Maintenance Fund | Annual | Comm Serv | (4,371) | (5,408) | 10,435 | 60,692 | 98,682 | 132,075 | 115,000 |
| 6800 | Workers Compensation Fund | Annual | City Mgr | (183,569) | (60,981) | 128,747 | (38,505) | (225,391) | 53,196 | 94,000 |
| Total Internal Service | | | | (153,881) | (45,577) | 159,907 | 136,311 | 5,197 | 316,013 | 345,000 |
| Total All Budgeted Funds | | | | 13,178,196 | 14,510,091 | 15,790,450 | 18,332,537 | 20,372,955 | 20,510,253 | 22,797,676 |
| Notes: | | | | | | | | | | |
| (1) "Grant" reflects funds whose revenues are restricted to specific purposes. "Annual" reflects funds which the city sets the purpose of spending. | | | | | | | | | | |
| (2) Represents various block grant years. Deficits are covered by future drawdowns from the US Dept. of HUD. | | | | | | | | | | |
| (3) The majority of the balances represent equity in capital assets. | | | | | | | | | | |

GENERAL FUND

Summary of City Manager Proposed By Department

| Function | Description | FY 03 Council Adopted | FY 04 Department Requests | City Mgr Changes | FY 04 City Mgr Proposed | FY04-FY03 Increase (Decrease) | % Incr (Decr) |
|---------------------------------|-------------------------------|-----------------------------|---------------------------------|---------------------|-------------------------------|-------------------------------------|------------------|
| APPROPRIATIONS | | | | | | | |
| CITY COUNCIL | | | | | | | |
| 41110 | City Council | 154,349 | 178,102 | (37,988) | 140,114 | (14,235) | -9.2% |
| EXECUTIVE | | | | | | | |
| 41320 | City Manager's Office | 361,064 | 402,060 | (24,431) | 377,629 | 16,565 | 4.6% |
| 41410 | City Clerk | 218,865 | 244,581 | (23,762) | 220,819 | 1,954 | 0.9% |
| 41430 | Elections | 56,809 | 41,685 | 0 | 41,685 | (15,124) | -26.6% |
| 41530 | Legal Division | 206,023 | 229,103 | (14,601) | 214,502 | 8,479 | 4.1% |
| 46510 | Business Assistance | 85,771 | 89,974 | (8,638) | 81,336 | (4,435) | -5.2% |
| | Total Executive Dept. | 928,532 | 1,007,403 | (71,432) | 935,971 | 7,439 | 0.8% |
| FINANCE | | | | | | | |
| 41511 | Finance & Accounting | 468,290 | 519,572 | (5,218) | 514,354 | 46,064 | 9.8% |
| 41513 | Tax Assessment Division | 271,444 | 332,871 | (7,271) | 325,600 | 54,156 | 20.0% |
| 41514 | Tax Collection Division | 173,183 | 186,003 | (1,867) | 184,136 | 10,953 | 6.3% |
| | Total Finance Dept. | 912,917 | 1,038,446 | (14,356) | 1,024,090 | 111,173 | 12.2% |
| PLANNING | | | | | | | |
| 41910 | Planning Department | 309,956 | 384,482 | (76,880) | 307,602 | (2,354) | -0.8% |
| 42420 | Planning - Inspection Div. | 275,493 | 308,666 | (3,884) | 304,782 | 29,289 | 10.6% |
| | Total Planning Dept. | 585,449 | 693,148 | (80,764) | 612,384 | 26,935 | 4.6% |
| POLICE | | | | | | | |
| 42110 | Police Department - Admin | 187,044 | 185,358 | (2,232) | 183,126 | (3,918) | -2.1% |
| 42120 | Police Field Operations | 2,282,059 | 2,887,265 | (264,491) | 2,622,774 | 340,715 | 14.9% |
| 42150 | Police Support | 1,699,272 | 1,937,017 | (135,536) | 1,801,481 | 102,209 | 6.0% |
| 42160 | Police Special Details | 84,313 | 118,462 | 0 | 118,462 | 34,149 | 40.5% |
| 42180 | Public Safety Dispatch | 547,400 | 604,648 | (10,871) | 593,777 | 46,377 | 8.5% |
| | Total Police Dept. | 4,800,088 | 5,732,750 | (413,130) | 5,319,620 | 519,532 | 10.8% |
| FIRE & RESCUE | | | | | | | |
| 42210 | Fire & Rescue Administration | 209,253 | 244,600 | (5,759) | 238,841 | 29,588 | 14.1% |
| 42220 | Fire & Rescue Suppression | 3,401,151 | 3,857,111 | (124,455) | 3,732,656 | 331,505 | 9.7% |
| 42230 | Fire & Rescue Prevention | 199,493 | 305,506 | (2,063) | 303,443 | 103,950 | 52.1% |
| 42280 | Fire & Rescue Buildings | 48,299 | 124,767 | (65,300) | 59,467 | 11,168 | 23.1% |
| 42290 | Fire & Rescue Special Details | 5,389 | 3,329 | 0 | 3,329 | (2,060) | -38.2% |
| | Total Fire & Rescue | 3,863,585 | 4,535,313 | (197,577) | 4,337,736 | 474,151 | 12.3% |
| COMM SERV - PUBLIC WORKS | | | | | | | |
| 43111 | CSD - Administration | 260,148 | 278,687 | (60,762) | 217,925 | (42,223) | -16.2% |
| 43112 | CSD - Engineering | 286,636 | 289,781 | (2,016) | 287,765 | 1,129 | 0.4% |
| 43121 | CSD - Streets | 979,657 | 1,496,964 | (448,969) | 1,047,995 | 68,338 | 7.0% |
| 43125 | CSD - Snow Removal | 192,232 | 192,978 | 0 | 192,978 | 746 | 0.4% |
| 43160 | CSD - Street Lighting | 228,402 | 228,927 | 0 | 228,927 | 525 | 0.2% |
| 43180 | CSD - Facilities & Grounds | 878,676 | 943,917 | (19,641) | 924,276 | 45,600 | 5.2% |
| 41941 | CSD - General Gov't Buildings | 298,535 | 338,687 | (17,756) | 320,931 | 22,396 | 7.5% |
| 41951 | CSD - Cemetery | 190,140 | 210,587 | (12,568) | 198,019 | 7,879 | 4.1% |
| 43240 | CSD - Recycling & Waste Mgmt | 443,785 | 515,917 | (30,446) | 485,471 | 41,686 | 9.4% |
| | Sub-Total Public Works | 3,758,211 | 4,496,445 | (592,158) | 3,904,287 | 146,076 | 3.9% |
| COMM SERV - RECREATION | | | | | | | |
| 45110 | CSD - Recreation Admin | 204,493 | 227,504 | (55,397) | 172,107 | (32,386) | -15.8% |
| 45120 | CSD - Recreation Programs | 165,903 | 181,608 | (3,640) | 177,968 | 12,065 | 7.3% |
| 45121 | CSD - McConnell Center | 0 | 45,956 | (10,065) | 35,891 | 35,891 | 100.0% |
| 45122 | CSD - Butterfield Gym | 349,590 | 286,512 | (29,047) | 257,465 | (92,125) | -26.4% |
| 45124 | CSD - Indoor Pool | 287,469 | 316,490 | (13,475) | 303,015 | 15,546 | 5.4% |
| 45125 | CSD - Thompson Pool | 91,970 | 100,103 | 0 | 100,103 | 8,133 | 8.8% |
| 45141 | CSD - Summer Camp | 53,780 | 54,841 | (220) | 54,621 | 841 | 1.6% |
| | Sub-Total Recreation | 1,153,205 | 1,213,014 | (111,844) | 1,101,170 | (52,035) | -4.5% |
| | Total Community Services | 4,911,416 | 5,709,459 | (704,002) | 5,005,457 | 94,041 | 1.9% |
| PUBLIC LIBRARY | | | | | | | |
| 45500 | Public Library | 939,966 | 1,047,539 | (51,640) | 995,899 | 55,933 | 6.0% |

GENERAL FUND

Summary of City Manager Proposed By Department

| Function | Description | FY 03 Council Adopted | FY 04 Department Requests | City Mgr Changes | FY 04 City Mgr Proposed | FY04-FY03 Increase (Decrease) | % Incr (Decr) |
|-------------------------------|--------------------------------|-----------------------------|---------------------------------|---------------------|-------------------------------|-------------------------------------|------------------|
| APPROPRIATIONS (CONT.) | | | | | | | |
| HUMAN SERVICES | | | | | | | |
| 44410 | Human Services - Admin | 224,561 | 250,342 | (27,647) | 222,695 | (1,866) | -0.8% |
| 44430 | Human Services - General Asst | 223,200 | 305,200 | 0 | 305,200 | 82,000 | 36.7% |
| 44490 | Human Services - Youth Res | 143,784 | 149,373 | (1,080) | 148,293 | 4,509 | 3.1% |
| | Total Human Services | 591,545 | 704,915 | (28,727) | 676,188 | 84,643 | 14.3% |
| | | 0 | 0 | | 0 | 0 | |
| | TOTAL DEPARTMENT APPROP | 17,687,847 | 20,647,075 | (1,599,616) | 19,047,459 | 1,359,612 | 7.7% |
| OTHER CHARGES | | | | | | | |
| 41991 | Misc General Government | 701,586 | 913,239 | (209,211) | 704,028 | 2,442 | 0.3% |
| 47100 | Debt Service - City | 3,514,034 | 4,071,887 | (372,350) | 3,699,537 | 185,503 | 5.3% |
| 49000 | Transfers | 0 | 0 | 0 | 0 | 0 | 100.0% |
| | Total Other Charges | 4,215,620 | 4,985,126 | (581,561) | 4,403,565 | 187,945 | 4.5% |
| | TOTAL CITY APPROP | 21,903,467 | 25,632,201 | (2,181,177) | 23,451,024 | 1,547,557 | 7.1% |
| EDUCATION | | | | | | | |
| 46900 | School Dept. Appropriation | 29,751,613 | 30,483,899 | 0 | 30,483,899 | 732,286 | 2.5% |
| 47190 | Debt Service - School | 2,178,843 | 2,386,787 | 0 | 2,386,787 | 207,944 | 9.5% |
| | TOTAL EDUCATION | 31,930,456 | 32,870,686 | 0 | 32,870,686 | 940,230 | 2.9% |
| 48000 | COUNTY TAX | 3,695,245 | 4,492,381 | 0 | 4,492,381 | 797,136 | 21.6% |
| | TOTAL GENERAL FUND | 57,529,168 | 62,995,268 | (2,181,177) | 60,814,091 | 3,284,923 | 5.7% |

ESTIMATED REVENUE, TAXES AND ASSESSED VALUE

| | | | | | | | |
|--------------------------|----------------------------------|----------------------|----------------------|--------------------|----------------------|-------------------|--------------|
| ESTIMATED REVENUE | | | | | | | |
| | City Revenues | 7,237,521 | 7,638,996 | 0 | 7,638,996 | 401,475 | 5.5% |
| | School Local Revenues | 11,731,122 | 11,638,738 | 0 | 11,638,738 | (92,384) | -0.8% |
| | Use of Fund Balance | 250,000 | 250,000 | 0 | 250,000 | 0 | 0.0% |
| | TOTAL OTHER REVENUE | 19,218,643 | 19,527,734 | 0 | 19,527,734 | 309,091 | 1.6% |
| PROPERTY TAXES | | | | | | | |
| | City Property Taxes | 14,891,498 | 18,218,757 | (2,181,177) | 16,037,580 | 1,146,082 | 7.7% |
| | Use of Fund Balance Impact | (250,000) | (250,000) | 0 | (250,000) | 0 | 0.0% |
| | Less Veteran Credit | (175,500) | (175,500) | 0 | (175,500) | 0 | 0.0% |
| | Total City Property Tax | 14,465,998 | 17,793,257 | (2,181,177) | 15,612,080 | 1,146,082 | 7.9% |
| | Local School Property Tax | 11,262,544 | 10,956,472 | 0 | 10,956,472 | (306,072) | -2.7% |
| | State School Property Tax | 8,936,790 | 10,275,476 | 0 | 10,275,476 | 1,338,686 | 15.0% |
| | Total School Property Tax | 20,199,334 | 21,231,948 | 0 | 21,231,948 | 1,032,614 | 5.1% |
| | County Property Tax | 3,645,193 | 4,442,329 | 0 | 4,442,329 | 797,136 | 21.9% |
| | NET PROPERTY TAX LEVY | 38,310,525 | 43,467,534 | (2,181,177) | 41,286,357 | 2,975,832 | 7.8% |
| ASSESSED VALUE | | | | | | | |
| | Gross Assesed Value | 1,862,594.24 | 1,882,594.24 | 0.0 | 1,882,594.24 | 20,000.000 | 1.1% |
| | Less Exemptions to Value | (10,271.00) | (18,294.50) | 0.0 | (18,294.50) | (8,023.500) | 78.1% |
| | NET ASSESSED VALUE (000s) | 1,852,323.242 | 1,864,299.742 | 0.000 | 1,864,299.742 | 11,976.500 | 0.6% |

ESTIMATED TAX RATE INFORMATION

| | | | | | | |
|-------------------------------------|--------------|--------------|---------------|--------------|-------------|-------------|
| City | 8.03 | 9.77 | (1.17) | 8.60 | 0.57 | 7.1% |
| Use of Fund Balance Credit | (0.13) | (0.13) | 0.00 | (0.13) | 0.00 | 0.0% |
| Net City | 7.90 | 9.64 | (1.17) | 8.47 | 0.57 | 7.2% |
| School - Local | 6.08 | 5.88 | 0.00 | 5.88 | (0.20) | -3.3% |
| School - State* | 4.91 | 5.61 | 0.00 | 5.61 | 0.70 | 14.3% |
| Net School | 10.99 | 11.49 | 0.00 | 11.49 | 0.50 | 4.5% |
| County | 1.97 | 2.38 | 0.00 | 2.38 | 0.41 | 20.8% |
| ESTIMATED TOTAL TAX RATE | 20.86 | 23.51 | (1.17) | 22.34 | 1.48 | 7.1% |
| * Applies to non-utility properties | | | | | | |

GENERAL FUND

Major Budget Changes & Tax Rate Impact

| Acct | Description: | Budget Change Incr(Decr) | Tax Rate Impact In Dollars |
|--|---------------------------------------|--------------------------------|----------------------------------|
| <u>General Fund Appropriations - City Portion</u> | | | |
| 41-4200 Personal Services | | 1,338,507 | 0.72 |
| | Salaries & Wages | 379,520 | |
| 4130 | Overtime Pay | 34,817 | |
| 4107 | Longevity Pay | 23,016 | |
| 4211 | Health Insurance | 511,912 | |
| | Net increase of 27.2% to rates | | |
| 4220+5 | FICA & Medicare | 16,530 | |
| 4230 | Retirement | 325,489 | |
| 4260 | Workers Comp Insur | 43,154 | |
| | All Other 4200 series accounts | 4,069 | |
| 43-4500 Purchased Services | | 118,544 | 0.06 |
| 4312 | Management Services | 17,000 | |
| | Misc Gen Gov't | | |
| 4420 | Waste Collection Services | 17,000 | |
| | Comm Serv PW | | |
| 4432 | Maint Chrgs - Impr Oth/Than Bldg | (16,000) | |
| | Comm Serv PW | | |
| 4441 | Rental of Land & Buildings | 70,000 | |
| | Human Services | | |
| 4443 | Rental of Equipment | 15,420 | |
| | Various Dept | | |
| 4540 | Advertising | (15,325) | |
| | Various Dept | | |
| | All Other 4300 - 4500 series accounts | 30,449 | |
| 4600 Supplies and Materials | | (72,898) | (0.04) |
| 4621 | Natural Gas | (25,000) | |
| | Comm Serv PW & Rec | | |
| 4622 | Electricity | (15,000) | |
| | Comm Serv Rec | | |
| 4626 | Vehicle Fuels | (14,675) | |
| | Various Dept | | |
| 4681 | Minor Equip, Furniture & Fxtrs | (13,022) | |
| | Various Dept | | |
| | All Other 4600 series accounts | (5,201) | |
| 4700 Capital Outlay | | 15,625 | 0.01 |
| | Executive | - | |
| | Finance | - | |
| | Planning | - | |
| | Police | 4,000 | |
| | Fire & Rescue | - | |
| | CS - Public Works | - | |
| | CS - Recreation | - | |
| | Public Library | 11,625 | |
| | Human Services | - | |
| 4800 Other Expenses | | (16,287) | (0.01) |
| 4891 | Abatements | (17,116) | |
| | Finance | | |
| | All Other 4800 series accounts | 829 | |
| 4910 Operating Transfers | | (21,437) | (0.01) |
| 4912 | Transfer to Special Revenue | (21,237) | |
| | Police | | |
| 4912 | Transfer to Special Revenue | (200) | |
| | Fire & Rescue | | |

GENERAL FUND

Major Budget Changes & Tax Rate Impact

| Acct | Description: | Budget Change Incr(Decr) | Tax Rate Impact In Dollars |
|---|-----------------------------------|--------------------------------|----------------------------------|
| 4920 | Debt Service - City | 185,503 | 0.10 |
| 4920 | Bond Principal Payments | 123,000 | |
| 4921 | Interest - Bonds Payments | 5,998 | |
| 4922 | Interest - Bond Anticipation Note | 67,505 | |
| 4923 | Interest - Tax Antic Notes | (11,000) | |
| Total City Appropriation Change from Previous Year | | 1,547,557 | 0.83 |

| General Fund Estimated Revenue - City Portion | | Est Rev (Incr)Decr | Tax Rate Incr(Decr) |
|---|---------------------------------------|-----------------------|------------------------|
| 3100 | Taxes - Non-property | 60,800 | |
| 3200 | Licenses & Permits (Mainly Motor Veh) | (525,582) | |
| 3300 | Intergovernmental | 82,653 | |
| 3400 | Charges for Services | (89,898) | |
| 35+900 | Misc Revenue (Mainly Inv Income) | 70,552 | |
| Total City Estimated Revenue Change from Previous Year | | (401,475) | (0.21) |
| City Sub-Totals | | | |
| Total Tax Levy Changes & Tax Rate Impact - City Portion | | 1,146,082 | 0.62 |

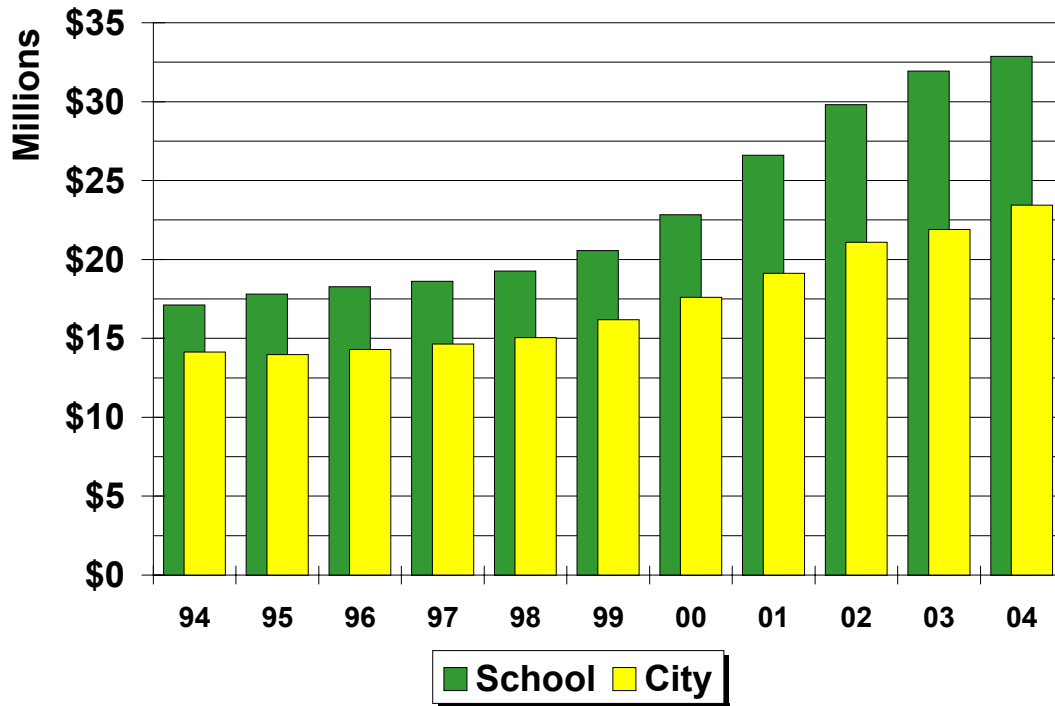
| Summary of Changes in Property Taxes and Tax Rate: | | Tax Levy Incr(Decr) | Tax Rate Incr(Decr) |
|---|--|------------------------|------------------------|
| City Portion - Net of Appropriations & Revenue | | 1,146,082 | 0.62 |
| Change in Use of Fund Balance | | - | - |
| Impact of Property Valuation Change | | | (0.05) |
| Total City | | 1,146,082 | 0.57 |
| School Portion - Local Levy | | (306,072) | (0.16) |
| School Portion - State Levy | | 1,338,686 | 0.73 |
| Impact of Property Valuation Change | | | (0.07) |
| Total School | | 1,032,614 | 0.50 |
| County Portion | | 797,136 | 0.42 |
| Impact of Property Valuation Change | | | (0.01) |
| Total County | | 797,136 | 0.41 |
| Total Impact on Property Taxes and Tax Rate | | 2,975,832 | 1.48 |
| Total Impact of Property Valuation Change | | 11,976,500 | (0.13) |

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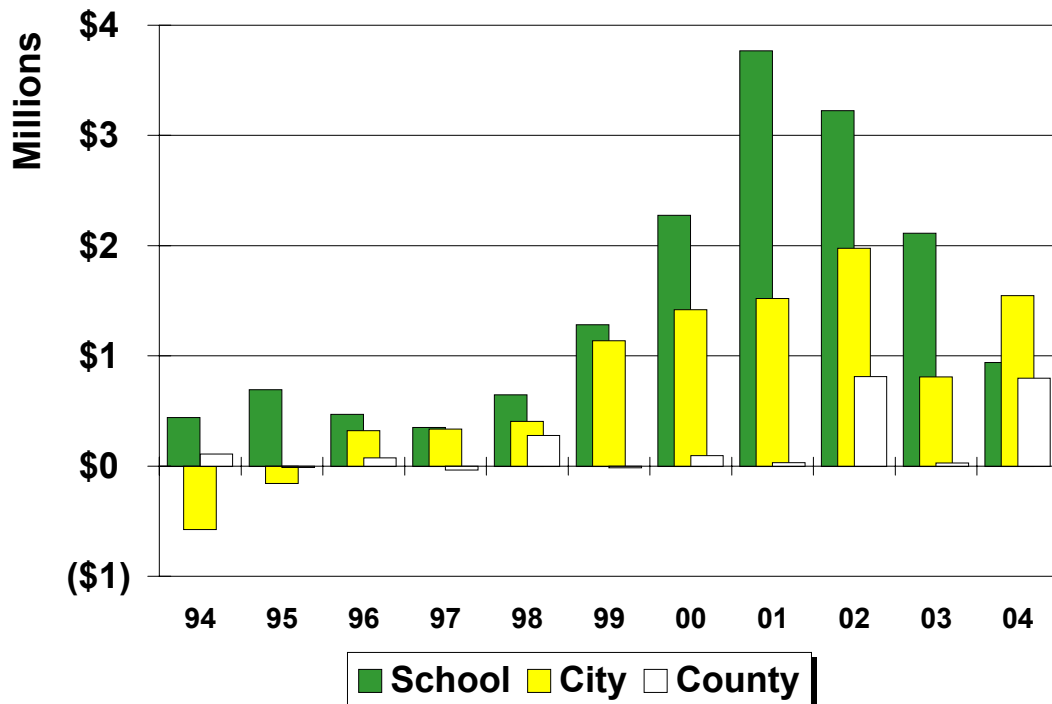
GENERAL FUND

Appropriations by Year

Adjusted for Debt Service Payments



Appropriation Change by Year



GENERAL FUND - Budget History Sheet

| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
|--|------------|------------|------------|------------|------------|------------|-------------|------------|------------|------------|------------|-------------|--------------|
| Amounts reflect budget at time of tax rate setting. | | | | | | | | | | | | | |
| APPROPRIATIONS: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| City | 12,160,099 | 12,169,953 | 12,356,962 | 12,516,084 | 12,701,249 | 13,860,756 | 15,004,880 | 16,532,788 | 17,507,234 | 18,389,433 | 19,751,487 | 7.34% | 4.97% |
| City Debt | 1,971,722 | 1,808,145 | 1,942,105 | 2,117,852 | 2,338,569 | 2,316,973 | 2,591,556 | 2,584,967 | 3,587,234 | 3,514,034 | 3,699,537 | 9.81% | 6.50% |
| Total City | 14,131,821 | 13,978,098 | 14,299,067 | 14,633,936 | 15,039,818 | 16,177,729 | 17,596,436 | 19,117,755 | 21,094,468 | 21,903,467 | 23,451,024 | 7.71% | 5.20% |
| School | 16,738,805 | 17,400,000 | 17,815,217 | 18,247,217 | 18,797,217 | 19,926,440 | 21,939,513 | 24,653,632 | 27,670,695 | 29,751,613 | 30,483,899 | 8.87% | 6.18% |
| School Debt | 372,639 | 404,405 | 457,677 | 377,002 | 473,707 | 626,272 | 887,297 | 1,941,623 | 2,148,055 | 2,178,843 | 2,386,787 | 30.68% | 20.41% |
| Total School | 17,111,444 | 17,804,405 | 18,272,894 | 18,624,219 | 19,270,924 | 20,552,712 | 22,826,810 | 26,595,255 | 29,818,750 | 31,930,456 | 32,870,686 | 9.85% | 6.75% |
| County | 2,432,442 | 2,422,702 | 2,496,169 | 2,463,777 | 2,741,840 | 2,729,400 | 2,824,052 | 2,855,108 | 3,666,619 | 3,695,245 | 4,492,381 | 10.48% | 6.33% |
| Total | 33,675,707 | 34,205,205 | 35,068,130 | 35,721,932 | 37,052,582 | 39,459,841 | 43,247,298 | 48,568,118 | 54,579,837 | 57,529,168 | 60,814,091 | 9.04% | 6.09% |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| City | (573,766) | (153,723) | 320,969 | 334,869 | 405,882 | 1,137,911 | 1,418,707 | 1,521,319 | 1,976,713 | 808,999 | 1,547,557 | 8,411,206 | 8,745,437 |
| School | 440,557 | 692,961 | 468,489 | 351,325 | 646,705 | 1,281,788 | 2,274,098 | 3,768,445 | 3,223,495 | 2,111,706 | 940,230 | 13,599,762 | 16,199,799 |
| County | 110,123 | (9,740) | 73,467 | (32,392) | 278,063 | (12,440) | 94,652 | 31,056 | 811,511 | 28,626 | 797,136 | 1,750,541 | 2,170,062 |
| Total | (23,086) | 529,498 | 862,925 | 653,802 | 1,330,650 | 2,407,259 | 3,787,457 | 5,320,820 | 6,011,719 | 2,949,331 | 3,284,923 | 23,761,509 | 27,115,298 |
| Percent Change | | | | | | | | | | | | | |
| City | -4.51% | -1.26% | 2.64% | 2.71% | 3.24% | 8.96% | 10.24% | 10.14% | 11.96% | 4.62% | 8.42% | | |
| School | 2.71% | 4.14% | 2.69% | 1.97% | 3.54% | 6.82% | 11.41% | 17.18% | 13.08% | 7.63% | 3.16% | | |
| County | 4.74% | -0.40% | 3.03% | -1.30% | 11.29% | -0.45% | 3.47% | 1.10% | 28.42% | 0.78% | 21.57% | | |
| Total | -0.07% | 1.57% | 2.52% | 1.86% | 3.73% | 6.50% | 9.60% | 12.30% | 12.38% | 5.40% | 5.71% | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| REVENUES: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| Property Tax - City | 8,734,886 | 8,355,567 | 8,349,965 | 9,111,662 | 8,990,143 | 9,816,436 | 11,339,223 | 11,390,162 | 12,774,378 | 14,665,998 | 15,612,080 | 9.72% | 5.98% |
| Property Tax - Local School | 13,502,775 | 14,534,885 | 14,786,366 | 14,911,683 | 15,230,422 | 15,992,897 | 6,362,128 | 9,406,838 | 10,045,896 | 11,262,544 | 10,956,472 | -7.29% | -2.07% |
| Property Tax - State School | | | | | | | 7,891,558 | 7,891,558 | 8,820,760 | 8,936,790 | 10,275,476 | NA | NA |
| Property Tax - Total School | 13,502,775 | 14,534,885 | 14,786,366 | 14,911,683 | 15,230,422 | 15,992,897 | 14,253,686 | 17,298,396 | 18,866,656 | 20,199,334 | 21,231,948 | 5.83% | 4.63% |
| Property Tax - County | 2,380,982 | 2,372,650 | 2,446,117 | 2,413,725 | 2,691,788 | 2,679,348 | 2,774,000 | 2,805,056 | 3,616,567 | 3,645,193 | 4,442,329 | 10.64% | 6.44% |
| Total Property Tax | 24,618,643 | 25,263,102 | 25,582,448 | 26,437,070 | 26,912,353 | 28,488,681 | 28,366,909 | 31,493,614 | 35,257,601 | 38,510,525 | 41,286,357 | 7.70% | 5.31% |
| Other Sources: | | | | | | | | | | | | | |
| City | 4,774,919 | 5,098,542 | 5,133,154 | 5,236,888 | 5,709,727 | 6,082,497 | 6,057,265 | 6,730,748 | 7,295,142 | 7,237,521 | 7,638,996 | 4.66% | 4.81% |
| School | 3,608,670 | 3,269,520 | 3,486,528 | 3,712,536 | 4,040,502 | 4,559,815 | 8,573,124 | 9,296,859 | 10,952,094 | 11,731,122 | 11,638,738 | 20.61% | 12.42% |
| Use of Fund Balance | 673,475 | 574,041 | 866,000 | 335,438 | 390,000 | 328,848 | 250,000 | 1,046,897 | 1,075,000 | 250,000 | 250,000 | -5.34% | -9.43% |
| Total | 9,057,064 | 8,942,103 | 9,485,682 | 9,284,862 | 10,140,229 | 10,971,160 | 14,880,389 | 17,074,504 | 19,322,236 | 19,218,643 | 19,527,734 | 12.22% | 7.99% |
| (Totals Excludes Tax - With Tax same as Appropriation) | | | | | | | | | | | | | |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| Property Tax - City | (427,186) | (379,319) | (5,602) | 761,697 | (121,519) | 826,293 | 1,522,787 | 50,939 | 1,384,216 | 1,891,620 | 946,082 | 6,621,937 | 6,450,008 |
| Property Tax - School | 151,784 | 1,032,110 | 251,481 | 125,317 | 318,739 | 762,475 | (1,739,211) | 3,044,710 | 1,568,260 | 1,332,678 | 1,032,614 | 6,001,526 | 7,880,957 |
| Property Tax - County | 110,123 | (8,332) | 73,467 | (32,392) | 278,063 | (12,440) | 94,652 | 31,056 | 811,511 | 28,626 | 797,136 | 1,750,541 | 2,171,470 |
| Total Property Tax | (165,279) | 644,459 | 319,346 | 854,622 | 475,283 | 1,576,328 | (121,772) | 3,126,705 | 3,763,987 | 3,252,924 | 2,775,832 | 14,374,004 | 16,502,435 |
| Other Sources: | | | | | | | | | | | | | |
| City | 258,847 | 323,623 | 34,612 | 103,734 | 472,839 | 372,770 | (25,232) | 673,483 | 564,394 | (57,621) | 401,475 | 1,929,269 | 3,122,924 |
| School | 288,774 | (339,150) | 217,008 | 226,008 | 327,966 | 519,313 | 4,013,309 | 723,735 | 1,655,235 | 779,028 | (92,384) | 7,598,236 | 8,318,842 |
| Use of Fund Balance | (405,428) | (99,434) | 291,959 | (530,562) | 54,562 | (61,152) | (78,848) | 796,897 | 28,103 | (825,000) | - | (140,000) | (828,903) |
| Total | 142,193 | (114,961) | 543,579 | (200,820) | 855,367 | 830,931 | 3,909,229 | 2,194,115 | 2,247,732 | (103,593) | 309,091 | 9,387,505 | 10,612,863 |
| (Totals Excludes Tax - With Tax same as Appropriation) | | | | | | | | | | | | | |
| Percent Change | | | | | | | | | | | | | |
| Property Tax - City | -4.66% | -4.34% | -0.07% | 9.12% | -1.33% | 9.19% | 15.51% | 0.45% | 12.15% | 14.81% | 6.45% | | |
| Property Tax - School | 1.14% | 7.64% | 1.73% | 0.85% | 2.14% | 5.01% | -10.87% | 21.36% | 9.07% | 7.06% | 5.11% | | |
| Property Tax - County | 4.85% | -0.35% | 3.10% | -1.32% | 11.52% | -0.46% | 3.53% | 1.12% | 28.93% | 0.79% | 21.87% | | |
| Total Property Tax | -0.67% | 2.62% | 1.26% | 3.34% | 1.80% | 5.86% | -0.43% | 11.02% | 11.95% | 9.23% | 7.21% | | |
| Other Revenue - City | 5.73% | 6.78% | 0.68% | 2.02% | 9.03% | 6.53% | -0.41% | 11.12% | 8.39% | -0.79% | 5.55% | | |
| Other Revenue - School | 8.70% | -9.40% | 6.64% | 6.48% | 8.83% | 12.85% | 88.01% | 8.44% | 17.80% | 7.11% | -0.79% | | |
| Use of Fund Balance | -37.58% | -14.76% | 50.86% | -61.27% | 16.27% | -15.68% | -23.98% | 318.76% | 2.68% | -76.74% | 0.00% | | |
| Total | 1.60% | -1.27% | 6.08% | -2.12% | 9.21% | 8.19% | 35.63% | 14.75% | 13.16% | -0.54% | 1.61% | | |
| (Totals Excludes Tax - With Tax same as Appropriation) | | | | | | | | | | | | | |

GENERAL FUND - Budget History Sheet

| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
|-----------------------|--------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|---------------|---------------|--------------|---------------|
| TAX RATES: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| City | 10.52 | 10.09 | 10.29 | 10.39 | 10.11 | 10.54 | 11.70 | 11.28 | 8.80 | 8.03 | 8.60 | -3.99% | -1.99% |
| Budgetary Use of FB | (0.74) | (0.63) | (0.95) | (0.36) | (0.41) | (0.34) | (0.25) | (0.94) | (0.67) | (0.13) | (0.13) | -17.49% | -15.96% |
| Net City | 9.78 | 9.46 | 9.34 | 10.03 | 9.70 | 10.20 | 11.45 | 10.34 | 8.13 | 7.90 | 8.47 | -3.65% | -1.43% |
| School - Local | 14.77 | 16.07 | 16.18 | 16.07 | 16.10 | 16.29 | 6.32 | 8.41 | 6.31 | 6.08 | 5.88 | -18.44% | -8.80% |
| School - State | | | | | | | 8.04 | 7.22 | 5.65 | 4.91 | 5.61 | NA | NA |
| Total School | 14.77 | 16.07 | 16.18 | 16.07 | 16.10 | 16.29 | 14.36 | 15.63 | 11.96 | 10.99 | 11.49 | -6.74% | -2.48% |
| County | 2.60 | 2.62 | 2.68 | 2.60 | 2.85 | 2.73 | 2.75 | 2.51 | 2.27 | 1.97 | 2.38 | -2.71% | -0.88% |
| Total | 27.15 | 28.15 | 28.20 | 28.70 | 28.65 | 29.22 | 28.56 | 28.48 | 22.36 | 20.86 | 22.34 | -5.23% | -1.93% |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| City | (0.77) | (0.43) | 0.20 | 0.10 | (0.28) | 0.43 | 1.16 | (0.42) | (2.48) | (0.77) | 0.57 | (1.51) | (2.69) |
| Budgetary Use of FB | 0.43 | 0.11 | (0.32) | 0.59 | (0.05) | 0.07 | 0.09 | (0.69) | 0.27 | 0.54 | - | 0.28 | 1.04 |
| Net City | (0.34) | (0.32) | (0.12) | 0.69 | (0.33) | 0.50 | 1.25 | (1.11) | (2.21) | (0.23) | 0.57 | (1.23) | (1.65) |
| School - Local | 0.34 | 1.30 | 0.11 | (0.11) | 0.03 | 0.19 | (9.97) | 2.09 | (2.10) | (0.23) | (0.20) | (10.22) | (8.55) |
| School - State | | | | | | | 8.04 | (0.82) | (1.57) | (0.74) | 0.70 | 5.61 | 5.61 |
| Total School | 0.34 | 1.30 | 0.11 | (0.11) | 0.03 | 0.19 | (1.93) | 1.27 | (3.67) | (0.97) | 0.50 | (4.61) | (2.94) |
| County | 0.15 | 0.02 | 0.06 | (0.08) | 0.25 | (0.12) | 0.02 | (0.24) | (0.24) | (0.30) | 0.41 | (0.47) | (0.07) |
| Total | 0.15 | 1.00 | 0.05 | 0.50 | (0.05) | 0.57 | (0.66) | (0.08) | (6.12) | (1.50) | 1.48 | (6.31) | (4.66) |
| Percent Change | | | | | | | | | | | | | |
| City | -6.82% | -4.09% | 1.98% | 0.97% | -2.69% | 4.25% | 11.01% | -3.59% | -21.99% | -8.75% | 7.10% | | |
| Budgetary Use of FB | 36.75% | 14.86% | -50.79% | 62.11% | -13.89% | 17.07% | 26.47% | -276.00% | 28.72% | 80.60% | 0.00% | | |
| Net City | -3.36% | -3.27% | -1.27% | 7.39% | -3.29% | 5.15% | 12.25% | -9.69% | -21.37% | -2.83% | 7.22% | | |
| School - Local | 2.36% | 8.80% | 0.68% | -0.68% | 0.19% | 1.18% | -61.20% | 33.07% | -24.97% | -3.65% | -3.29% | | |
| School - State | | | | | | | 100.00% | -10.20% | -21.75% | -13.10% | 14.26% | | |
| County | 6.12% | 0.77% | 2.29% | -2.99% | 9.62% | -4.21% | 0.73% | -8.73% | -9.56% | -13.22% | 20.81% | | |
| Total | 0.56% | 3.68% | 0.18% | 1.77% | -0.17% | 1.99% | -2.26% | -0.28% | -21.49% | -6.71% | 7.09% | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 5 Yr Ann % | 10 Yr Ann % |
| VALUATION: | | | | | | | | | | | | | |
| Total Value | 920,920,000 | 911,051,900 | 919,846,400 | 933,779,700 | 952,599,500 | 987,376,100 | 1,016,384,100 | 1,125,988,700 | 1,602,637,860 | 1,862,594,242 | 1,882,594,242 | 13.78% | 7.41% |
| Less Exemptions | (6,830,000) | (6,508,300) | (5,738,300) | (5,878,300) | (6,555,800) | (5,833,300) | (9,362,000) | (7,145,000) | (9,969,500) | (10,271,000) | (18,294,500) | 25.68% | 10.35% |
| Net Value | 914,090,000 | 904,543,600 | 914,108,100 | 927,901,400 | 946,043,700 | 981,542,800 | 1,007,022,100 | 1,118,843,700 | 1,592,668,360 | 1,852,323,242 | 1,864,299,742 | 13.69% | 7.39% |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| Total Value | (9,507,600) | (9,868,100) | 8,794,500 | 13,933,300 | 18,819,800 | 34,776,600 | 29,008,000 | 109,604,600 | 476,649,160 | 259,956,382 | 20,000,000 | 929,994,742 | 952,166,642 |
| Exemptions | (1,706,900) | 321,700 | 770,000 | (140,000) | (677,500) | 722,500 | (3,528,700) | 2,217,000 | (2,824,500) | (301,500) | (8,023,500) | (11,738,700) | (13,171,400) |
| Net Value | (11,214,500) | (9,546,400) | 9,564,500 | 13,793,300 | 18,142,300 | 35,499,100 | 25,479,300 | 111,821,600 | 473,824,660 | 259,654,882 | 11,976,500 | 918,256,042 | 938,995,242 |
| Percent Change | | | | | | | | | | | | | |
| Total Value | -1.02% | -1.07% | 0.97% | 1.51% | 2.02% | 3.65% | 2.94% | 10.78% | 42.33% | 16.22% | 1.07% | | |
| Exemptions | 33.32% | -4.71% | -11.83% | 2.44% | 11.53% | -11.02% | 60.49% | -23.68% | 39.53% | 3.02% | 78.12% | | |
| Net Value | -1.21% | -1.04% | 1.06% | 1.51% | 1.96% | 3.75% | 2.60% | 11.10% | 42.35% | 16.30% | 0.65% | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 5 Yr Ann Chg | 10 Yr Ann Chg |
| VET EXEMPTION: | | | | | | | | | | | | | |
| Exempt Amount | 198,900 | 199,800 | 195,400 | 193,700 | 191,800 | 192,000 | 188,600 | 182,400 | 177,900 | 175,500 | 175,500 | -1.78% | -1.24% |
| Dollar Change | (400) | 900 | (4,400) | (1,700) | (1,900) | 200 | (3,400) | (6,200) | (4,500) | (2,400) | - | (16,300) | (23,800) |
| Percent Change | -0.20% | 0.45% | -2.20% | -0.87% | -0.98% | 0.10% | -1.77% | -3.29% | -2.47% | -1.35% | 0.00% | | |

WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions)

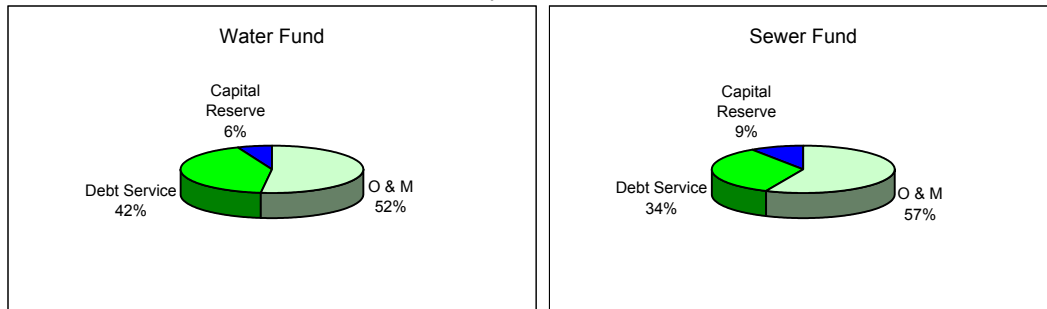
| COST SUMMARY | WATER | | | |
|---------------------------------|------------------|------------------|----------------|--------------|
| | FY03 | FY04 | Change | % Chng |
| Operations & Maintenance | 1,604,494 | 1,678,013 | 73,519 | 4.6% |
| Debt Service | 814,926 | 1,064,543 | 249,617 | 30.6% |
| Capital Reserve | 100,000 | 150,000 | 50,000 | 50.0% |
| Total Costs | 2,519,420 | 2,892,556 | 373,136 | 14.8% |
| Working Capital/Rounding | (2,638) | 4,260 | 6,898 | -261.5% |
| Less Other Revenue | (314,232) | (361,996) | (47,764) | 15.2% |
| Net to be Raised by Rate | 2,202,550 | 2,534,820 | 332,270 | 15.1% |

| SEWER | | | |
|------------------|------------------|----------------|--------------|
| FY03 | FY04 | Change | % Chng |
| 2,106,855 | 2,227,366 | 120,511 | 5.7% |
| 1,043,607 | 1,255,737 | 212,130 | 20.3% |
| 300,000 | 350,000 | 50,000 | 16.7% |
| 3,450,462 | 3,833,103 | 382,641 | 11.1% |
| (2,962) | 817 | 3,779 | -127.6% |
| (90,500) | (101,200) | (10,700) | 11.8% |
| 3,357,000 | 3,732,720 | 375,720 | 11.2% |

| RATE SUMMARY | WATER | | | |
|-------------------------------------|-------------|-------------|-------------|--------------|
| | FY03 | FY04 | Change | % Chng |
| Billable Volume - HCF* | 1,015,000 | 1,018,000 | 3,000 | 0.3% |
| Total Rate per HCF | 2.17 | 2.49 | 0.32 | 14.7% |
| *Hundred Cubic Feet = 748 gal. | | | | |
| Rate Breakdown - Dollars: | | | | |
| Total O & M | 1.27 | 1.29 | 0.02 | 1.6% |
| Debt Service | 0.80 | 1.05 | 0.25 | 31.3% |
| Capital Reserve | 0.10 | 0.15 | 0.05 | 50.0% |
| Rate Breakdown - Percentage: | | | | |
| Total O & M | 58.5% | 51.8% | -6.7% | |
| Debt Service | 36.9% | 42.2% | 5.3% | |
| Capital Reserve | 4.6% | 6.0% | 1.4% | |

| SEWER | | | |
|---------------|---------|--------|--------|
| FY03 | FY04 | Change | % Chng |
| 900,000 | 906,000 | 6,000 | 0.7% |
| 3.73 | 4.12 | 0.39 | 10.5% |
| % Both 12.03% | | | |
| 2.24 | 2.34 | 0.10 | 4.5% |
| 1.16 | 1.39 | 0.23 | 19.8% |
| 0.33 | 0.39 | 0.06 | 18.2% |
| 60.1% | 56.8% | -3.3% | |
| 31.1% | 33.7% | 2.6% | |
| 8.8% | 9.5% | 0.6% | |

Utility Rate Breakdown



WATER & SEWER FUNDS

Division: Water & Sewer Funds (Community Services Divisions) Detail to Cost Summary

| | WATER | | | |
|--|------------------|------------------|----------------|--------------|
| Operations & Maintenance Costs: | FY03 | FY04 | Change | % Chng |
| Personal Services | 906,767 | 1,008,217 | 101,450 | 11.2% |
| Purchased Services | 209,142 | 197,227 | (11,915) | -5.7% |
| Supplies | 374,524 | 386,044 | 11,520 | 3.1% |
| Minor Capital Outlay | 30,500 | 2,000 | (28,500) | -93.4% |
| Other Expenses | 83,561 | 84,525 | 964 | 1.2% |
| Total Operations & Maintenance | 1,604,494 | 1,678,013 | 73,519 | 4.6% |
| Reconciliation to Budget: | | | | |
| Depreciation | 360,000 | 414,000 | 54,000 | 15.0% |
| Capital Reserve | 100,000 | 150,000 | 50,000 | 50.0% |
| Interest on Debt | 258,693 | 418,973 | 160,280 | 62.0% |
| Major Capital Outlay | 0 | 0 | 0 | NA |
| Total Budget | 2,323,187 | 2,660,986 | 337,799 | 14.5% |

| | SEWER | | | |
|--|------------------|------------------|----------------|-------------|
| | FY03 | FY04 | Change | % Chng |
| | 973,234 | 1,051,976 | 78,742 | 8.1% |
| | 174,782 | 185,648 | 10,866 | 6.2% |
| | 750,744 | 774,884 | 24,140 | 3.2% |
| | 112,000 | 117,500 | 5,500 | 4.9% |
| | 96,095 | 97,358 | 1,263 | 1.3% |
| | 2,106,855 | 2,227,366 | 120,511 | 5.7% |
| | | | | |
| | 360,000 | 415,000 | 55,000 | 15.3% |
| | 300,000 | 350,000 | 50,000 | 16.7% |
| | 890,964 | 842,866 | (48,098) | -5.4% |
| | 0 | 0 | 0 | NA |
| | 3,657,819 | 3,835,232 | 177,413 | 4.9% |

| Debt Service Cash Requirements | FY03 | FY04 | Change | % Chng |
|---------------------------------------|----------------|------------------|----------------|--------------|
| Principal Payments | 546,649 | 521,649 | (25,000) | -4.6% |
| Principal Payments - New Issue | 0 | 115,000 | 115,000 | NA |
| Interest Payments | 202,677 | 174,269 | (28,408) | -14.0% |
| Interest Payments - New Issue | 0 | 77,625 | 77,625 | NA |
| Interest Payments - Notes | 65,600 | 176,000 | 110,400 | 168.3% |
| Less Amortization | 0 | 0 | 0 | NA |
| Less State Aid | 0 | 0 | 0 | NA |
| Net Principal & Interest | 814,926 | 1,064,543 | 249,617 | 30.6% |

| | FY03 | FY04 | Change | % Chng |
|--|------------------|------------------|----------------|--------------|
| | 1,480,000 | 1,470,000 | (10,000) | -0.7% |
| | | 220,000 | 220,000 | NA |
| | 805,653 | 712,542 | (93,111) | -11.6% |
| | | 147,375 | 147,375 | NA |
| | 124,500 | 19,250 | (105,250) | -84.5% |
| | 0 | 0 | 0 | NA |
| | (1,366,546) | (1,313,430) | 53,116 | -3.9% |
| | 1,043,607 | 1,255,737 | 212,130 | 20.3% |

| Capital Reserve Transfer | FY03 | FY04 | Change | % Chng |
|---------------------------------|----------------|----------------|---------------|--------------|
| Ten Year Goal | 1,000,000 | 3,500,000 | 2,500,000 | 250.0% |
| Effective Interest Rate | 4.00% | 3.00% | -1.00% | -25.0% |
| Annual Capital Reserve for Goal | 83,291 | 305,307 | 222,016 | 266.6% |
| Budgeted Transfer | 100,000 | 150,000 | 50,000 | 50.0% |

| | FY03 | FY04 | Change | % Chng |
|--|-----------|-----------|-----------|--------|
| | 3,500,000 | 4,500,000 | 1,000,000 | 28.6% |
| | 4.00% | 3.00% | -1.00% | -25.0% |
| | 291,518 | 392,537 | 101,019 | 34.7% |
| | 300,000 | 350,000 | 50,000 | 16.7% |

ENTERPRISE FUNDS - Budget History Sheet

| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 5 Yr Ann % | 10 Yr Ann % |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|--------------|
| APPROPRIATIONS: | | | | | | | | | | | | | |
| Water - Oper & Maint | 1,110,807 | 1,165,192 | 1,244,101 | 1,284,718 | 1,310,099 | 1,320,543 | 1,539,098 | 1,548,765 | 1,637,675 | 1,604,494 | 1,678,013 | 4.91% | 4.21% |
| Water - Depreciation | 400,000 | 400,000 | 400,000 | 300,000 | 300,000 | 310,000 | 320,000 | 360,000 | 360,000 | 360,000 | 414,000 | 5.96% | 0.34% |
| Water - Debt Interest | 212,834 | 189,741 | 189,766 | 217,950 | 179,259 | 161,140 | 143,983 | 194,104 | 253,221 | 258,693 | 418,973 | 21.06% | 7.01% |
| Water - Capital Reserve | 35,343 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 100,000 | 150,000 | 30.26% | 15.55% |
| Total Water | 1,758,984 | 1,794,933 | 1,873,867 | 1,842,668 | 1,829,358 | 1,831,683 | 2,043,081 | 2,142,869 | 2,290,896 | 2,323,187 | 2,660,986 | 7.76% | 4.23% |
| Sewer - Oper & Maint | 1,449,512 | 1,562,354 | 1,635,187 | 1,707,602 | 1,731,732 | 1,862,286 | 1,837,759 | 1,972,728 | 2,033,221 | 2,106,855 | 2,227,366 | 3.65% | 4.39% |
| Sewer - Major Capital | | | 232,000 | | | | | | | | | | |
| Sewer - Depreciation | 250,000 | 250,000 | 271,502 | 280,000 | 280,000 | 315,000 | 350,000 | 360,000 | 360,000 | 360,000 | 415,000 | 5.67% | 5.20% |
| Sewer - Debt Interest | 1,336,037 | 1,259,488 | 1,230,061 | 1,174,897 | 1,024,589 | 944,976 | 871,060 | 889,506 | 893,145 | 890,964 | 842,866 | -2.26% | -4.50% |
| Sewer - Capital Reserve | 150,000 | 150,000 | 175,000 | 140,000 | 225,000 | 250,000 | 275,000 | 300,000 | 300,000 | 300,000 | 350,000 | 6.96% | 8.84% |
| Total Sewer | 3,185,549 | 3,221,842 | 3,543,750 | 3,302,499 | 3,261,321 | 3,372,262 | 3,333,819 | 3,522,234 | 3,586,366 | 3,657,819 | 3,835,232 | 2.61% | 1.87% |
| Arena - Oper & Maint | 448,425 | 473,790 | 459,331 | 489,552 | 480,908 | 487,132 | 472,500 | 567,529 | 628,387 | 729,708 | 824,371 | 11.10% | 6.28% |
| Arena - Depreciation | 21,750 | 26,750 | 26,750 | 22,000 | 22,000 | 22,000 | 54,000 | 95,000 | 144,000 | 144,000 | 165,500 | 49.72% | 22.50% |
| Arena - Debt Interest | 12,457 | 11,060 | 9,716 | 8,175 | 8,175 | 24,429 | 21,220 | 19,014 | 200,369 | 168,070 | 179,127 | 48.95% | 30.55% |
| Total Arena | 482,632 | 511,600 | 495,797 | 519,727 | 511,083 | 533,561 | 547,720 | 681,543 | 972,756 | 1,041,778 | 1,168,998 | 16.98% | 9.25% |
| Total Enterprise Funds | 5,427,165 | 5,528,375 | 5,913,414 | 5,664,894 | 5,601,762 | 5,737,506 | 5,924,620 | 6,346,646 | 6,850,018 | 7,022,784 | 7,665,216 | 5.96% | 3.51% |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| Water | (45,397) | 35,949 | 78,934 | (31,199) | (13,310) | 2,325 | 211,398 | 99,788 | 148,027 | 32,291 | 337,799 | 831,628 | 856,605 |
| Sewer | 647,964 | 36,293 | 321,908 | (241,251) | (41,178) | 110,941 | (38,443) | 188,415 | 64,132 | 71,453 | 177,413 | 573,911 | 1,297,647 |
| Arena | 63,909 | 28,968 | (15,803) | 23,930 | (8,644) | 22,478 | 14,159 | 133,823 | 291,213 | 69,022 | 127,220 | 657,915 | 750,275 |
| Total Enterprise Funds | 666,476 | 101,210 | 385,039 | (248,520) | (63,132) | 135,744 | 187,114 | 422,026 | 503,372 | 172,766 | 642,432 | 2,063,454 | 2,904,527 |
| Percent Change | | | | | | | | | | | | | |
| Water | -4.00% | 3.24% | 6.77% | -2.51% | -1.04% | 0.18% | 16.01% | 6.48% | 9.56% | 1.97% | 21.05% | | |
| Sewer | 46.18% | 2.50% | 20.60% | -14.75% | -2.41% | 6.41% | -2.06% | 10.25% | 3.25% | 3.51% | 8.42% | | |
| Arena | 15.26% | 6.00% | -3.09% | 4.83% | -1.66% | 4.40% | 2.65% | 24.43% | 42.73% | 7.10% | 12.21% | | |
| Total Enterprise Funds | 14.00% | 1.86% | 6.96% | -4.20% | -1.11% | 2.42% | 3.26% | 7.12% | 7.93% | 2.52% | 9.15% | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| REVENUE: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| Water | | | | | | | | | | | | | |
| Charges for Services | 1,751,984 | 1,776,933 | 1,859,867 | 1,831,668 | 1,818,333 | 1,820,658 | 2,032,056 | 2,131,869 | 2,279,896 | 2,302,187 | 2,634,986 | 7.67% | 4.17% |
| Other Financing Sources | 7,000 | 18,000 | 14,000 | 11,000 | 11,025 | 11,025 | 11,025 | 11,000 | 11,000 | 21,000 | 26,000 | 18.72% | 14.02% |
| Total Water | 1,758,984 | 1,794,933 | 1,873,867 | 1,842,668 | 1,829,358 | 1,831,683 | 2,043,081 | 2,142,869 | 2,290,896 | 2,323,187 | 2,660,986 | 7.76% | 4.23% |
| Sewer | | | | | | | | | | | | | |
| Licenses & Permits | 10,000 | 10,000 | 10,000 | 20,000 | 21,000 | 21,000 | 21,000 | 48,000 | 48,000 | | | | |
| Intergovernmental | 999,203 | 943,482 | 887,839 | 865,803 | 776,897 | 726,351 | 675,332 | 617,857 | 565,335 | 512,554 | 459,062 | -8.77% | -7.48% |
| Charges for Services | 2,146,346 | 2,223,360 | 2,364,911 | 2,381,696 | 2,427,924 | 2,589,411 | 2,601,987 | 2,841,377 | 2,958,031 | 3,114,265 | 3,345,170 | 5.26% | 4.54% |
| Misc Revenue | 30,000 | 45,000 | 49,000 | 35,000 | 35,500 | 35,500 | 35,500 | 15,000 | 15,000 | 31,000 | 31,000 | -2.67% | 0.33% |
| Operating Transfers In | 30,000 | 45,000 | 232,000 | | | | | | | | | | |
| Total Sewer | 3,215,549 | 3,266,842 | 3,543,750 | 3,302,499 | 3,261,321 | 3,372,262 | 3,333,819 | 3,522,234 | 3,586,366 | 3,657,819 | 3,835,232 | 2.61% | 1.78% |
| Arena | | | | | | | | | | | | | |
| Charges for Services | 438,000 | 525,500 | 498,800 | 520,000 | 512,061 | 512,061 | 533,500 | 663,443 | 847,256 | 916,278 | 1,136,398 | 17.28% | 10.00% |
| Misc Revenue | 102,000 | 12,000 | 9,000 | 9,500 | 21,500 | 21,500 | 15,500 | 18,100 | 25,500 | 25,500 | 32,600 | 8.68% | -10.78% |
| Operating Transfers In | | | | | | | | 100,000 | 100,000 | 100,000 | - | | |
| Total Arena | 540,000 | 537,500 | 507,800 | 529,500 | 533,561 | 533,561 | 549,000 | 781,543 | 972,756 | 1,041,778 | 1,168,998 | 16.98% | 8.03% |
| Total Enterprise Funds | 5,514,533 | 5,599,275 | 5,925,417 | 5,674,667 | 5,624,240 | 5,737,506 | 5,925,900 | 6,446,646 | 6,850,018 | 7,022,784 | 7,665,216 | 5.96% | 3.35% |

ENTERPRISE FUNDS - Budget History Sheet

| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|--------------|
| UTILITY COST SUMMARY: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| Water - Oper & Maint | 1,110,807 | 1,165,192 | 1,244,101 | 1,284,718 | 1,310,099 | 1,320,543 | 1,539,098 | 1,548,765 | 1,637,675 | 1,604,494 | 1,678,013 | 4.91% | 4.21% |
| Water - Debt Service | 572,061 | 532,055 | 557,923 | 556,335 | 578,854 | 555,594 | 550,765 | 570,241 | 815,675 | 814,926 | 1,064,543 | 13.89% | 6.41% |
| Water - Capital Reserve | 35,343 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 100,000 | 150,000 | 30.26% | 15.55% |
| Total Water Cash Needs | 1,718,211 | 1,737,247 | 1,842,024 | 1,881,053 | 1,928,953 | 1,916,137 | 2,129,863 | 2,159,006 | 2,493,350 | 2,519,420 | 2,892,556 | 8.59% | 5.35% |
| Working Capital/Adjustment | - | 60,000 | 60,000 | 48,000 | 48,917 | 9,113 | (2,863) | 4,506 | (1,338) | (2,638) | 4,260 | | |
| Less Other Revenue | (177,724) | (184,900) | (180,900) | (185,400) | (186,150) | (186,150) | (186,150) | (205,112) | (205,112) | (314,232) | (361,996) | 14.23% | 7.37% |
| Net to be Raised by Rate | 1,540,487 | 1,612,347 | 1,721,124 | 1,743,653 | 1,791,720 | 1,739,100 | 1,940,850 | 1,958,400 | 2,286,900 | 2,202,550 | 2,534,820 | 7.83% | 5.11% |
| | | | | | | | | | | | | | |
| Sewer - Oper & Maint | 1,449,512 | 1,562,354 | 1,635,187 | 1,707,602 | 1,731,732 | 1,862,286 | 1,837,759 | 1,972,728 | 2,033,221 | 2,106,855 | 2,227,366 | 3.65% | 4.39% |
| Sewer - Net Debt Service | 902,596 | 841,158 | 815,212 | 795,128 | 725,824 | 682,575 | 672,606 | 818,089 | 943,712 | 1,043,607 | 1,255,737 | 12.97% | 3.36% |
| Sewer - Capital Reserve | 150,000 | 150,000 | 175,000 | 140,000 | 225,000 | 250,000 | 275,000 | 300,000 | 300,000 | 300,000 | 350,000 | 6.96% | 8.84% |
| Total Sewer Cash Needs | 2,502,108 | 2,553,512 | 2,625,399 | 2,642,730 | 2,682,556 | 2,794,861 | 2,785,365 | 3,090,817 | 3,276,933 | 3,450,462 | 3,833,103 | 6.52% | 4.36% |
| Working Capital/Adjustment | - | - | - | 6,000 | 1,994 | 3,889 | (2,615) | (157) | 3,357 | (2,962) | 817 | | |
| Less Other Revenue | (51,000) | (75,000) | (75,000) | (77,000) | (78,750) | (78,750) | (78,750) | (118,500) | (117,500) | (90,500) | (101,200) | 5.14% | 7.09% |
| Net to be Raised by Rate | 2,451,108 | 2,478,512 | 2,550,399 | 2,571,730 | 2,605,800 | 2,720,000 | 2,704,000 | 2,972,160 | 3,162,790 | 3,357,000 | 3,732,720 | 6.53% | 4.30% |
| | | | | | | | | | | | | | |
| Total Utility Funds | 3,991,595 | 4,090,859 | 4,271,523 | 4,315,383 | 4,397,520 | 4,459,100 | 4,644,850 | 4,930,560 | 5,449,690 | 5,559,550 | 6,267,540 | 7.05% | 4.62% |
| | | | | | | | | | | | | | |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| Water | (122,415) | 71,860 | 108,777 | 22,529 | 48,067 | (52,620) | 201,750 | 17,550 | 328,500 | (84,350) | 332,270 | 743,100 | 871,918 |
| Sewer | (11,477) | 27,404 | 71,887 | 21,331 | 34,070 | 114,200 | (16,000) | 268,160 | 190,630 | 194,210 | 375,720 | 1,126,920 | 1,270,135 |
| Total Utility Funds | (133,892) | 99,264 | 180,664 | 43,860 | 82,137 | 61,580 | 185,750 | 285,710 | 519,130 | 109,860 | 707,990 | 1,870,020 | 2,142,053 |
| | | | | | | | | | | | | | |
| Percent Change | | | | | | | | | | | | | |
| Water | -7.36% | 4.66% | 6.75% | 1.31% | 2.76% | -2.94% | 11.60% | 0.90% | 16.77% | -3.69% | 15.09% | | |
| Sewer | -0.47% | 1.12% | 2.90% | 0.84% | 1.32% | 4.38% | -0.59% | 9.92% | 6.41% | 6.14% | 11.19% | | |
| Total Utility Funds | -3.25% | 2.49% | 4.42% | 1.03% | 1.90% | 1.40% | 4.17% | 6.15% | 10.53% | 2.02% | 12.73% | | |
| | | | | | | | | | | | | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| UTILITY RATES PER HCF: | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| Water | 1.75 | 1.75 | 1.86 | 1.86 | 1.89 | 1.87 | 2.08 | 2.04 | 2.31 | 2.17 | 2.49 | 5.89% | 3.59% |
| Sewer | 3.00 | 3.00 | 3.06 | 3.06 | 3.03 | 3.20 | 3.20 | 3.44 | 3.59 | 3.73 | 4.12 | 5.18% | 3.22% |
| Total Utility Funds | 4.75 | 4.75 | 4.92 | 4.92 | 4.92 | 5.07 | 5.28 | 5.48 | 5.90 | 5.90 | 6.61 | 5.45% | 3.36% |
| | | | | | | | | | | | | | |
| Dollar Change | | | | | | | | | | | | 5 Yr Cum \$ | 10 Yr Cum \$ |
| Water | - | - | 0.11 | - | 0.03 | (0.02) | 0.21 | (0.04) | 0.27 | (0.14) | 0.32 | 0.60 | 0.74 |
| Sewer | - | - | 0.06 | - | (0.03) | 0.17 | - | 0.24 | 0.15 | 0.14 | 0.39 | 1.09 | 1.12 |
| Total Utility Funds | - | - | 0.17 | - | (0.00) | 0.15 | 0.21 | 0.20 | 0.42 | - | 0.71 | 1.69 | 1.86 |
| | | | | | | | | | | | | | |
| Percent Change | | | | | | | | | | | | | |
| Water | 0.00% | 0.00% | 6.29% | 0.00% | 1.61% | -1.06% | 11.23% | -1.92% | 13.24% | -6.06% | 14.75% | | |
| Sewer | 0.00% | 0.00% | 2.00% | 0.00% | -0.98% | 5.61% | 0.00% | 7.50% | 4.36% | 3.90% | 10.46% | | |
| Total Utility Funds | 0.00% | 0.00% | 3.58% | 0.00% | 0.00% | 3.05% | 4.14% | 3.79% | 7.66% | 0.00% | 12.03% | | |
| | | | | | | | | | | | | | |
| | 1994 | 1995 | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | | |
| BILLABLE VOLUME - HCF* | | | | | | | | | | | | 5 Yr Ann % | 10 Yr Ann % |
| Water | 882,000 | 920,000 | 925,000 | 938,000 | 948,000 | 930,000 | 935,000 | 960,000 | 990,000 | 1,015,000 | 1,018,000 | 1.82% | 1.44% |
| Sewer | 818,000 | 825,000 | 833,000 | 841,000 | 860,000 | 850,000 | 845,000 | 864,000 | 881,000 | 900,000 | 906,000 | 1.28% | 1.03% |
| | | | | | | | | | | | | | |
| HCF Change | | | | | | | | | | | | 5 Yr Cum | 10 Yr Cum |
| Water | (68,000) | 38,000 | 5,000 | 13,000 | 10,000 | (18,000) | 5,000 | 25,000 | 30,000 | 25,000 | 3,000 | 70,000 | 68,000 |
| Sewer | (2,000) | 7,000 | 8,000 | 8,000 | 19,000 | (10,000) | (5,000) | 19,000 | 17,000 | 19,000 | 6,000 | 46,000 | 86,000 |
| | | | | | | | | | | | | | |
| Percent Change | | | | | | | | | | | | | |
| Water | -7.16% | 4.31% | 0.54% | 1.41% | 1.07% | -1.90% | 0.54% | 2.67% | 3.13% | 2.53% | 0.30% | | |
| Sewer | -0.24% | 0.86% | 0.97% | 0.96% | 2.26% | -1.16% | -0.59% | 2.25% | 1.97% | 2.16% | 0.67% | | |

* 100 Cubic Feet = 748 Gallons

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Budgeted Personnel Positions by Department

| Full Time Equivalents Function Description | Work Week | Adopted FY02 | Adopted FY03 | Proposed FY04 | FY04 % of Total | Change | Description of Change |
|---|--------------|-----------------|-----------------|------------------|--------------------|--------------|---|
| EXECUTIVE | | | | | | | |
| 41320 City Manager's Office | 40 | 3.08 | 3.25 | 3.09 | 1.0% | -0.16 | Reduce hours of Camera operator |
| 41410 City Clerk | 40 | 4.00 | 4.00 | 3.50 | 1.2% | -0.50 | Change FT position to PT |
| 41430 Elections | | 0.45 | 1.13 | 0.90 | 0.3% | -0.23 | 2 elections |
| 41530 Legal Division - Incl 1 Sworn Police | 40 | 2.28 | 2.28 | 1.91 | 0.6% | -0.38 | Remove PT Victims Advocate |
| 46510 Business Assistance | 40 | 1.00 | 1.00 | 1.00 | 0.3% | 0.00 | |
| 46510 Dover Main Street | 40 | 1.00 | 1.00 | 1.00 | 0.3% | 0.00 | |
| Total Executive | | 11.81 | 12.66 | 11.40 | 3.8% | -1.26 | |
| FINANCE | | | | | | | |
| 41511 Finance & Accounting | 40 | 6.78 | 6.78 | 6.78 | 2.3% | 0.00 | |
| 41513 Tax Assessment Division | 40 | 3.70 | 3.70 | 4.00 | 1.3% | 0.30 | Change PT position to FT |
| 41514 Tax Collection Division | 37 | 5.20 | 5.20 | 5.20 | 1.7% | 0.00 | |
| Total Finance | | 15.68 | 15.68 | 15.98 | 5.3% | 0.30 | |
| PLANNING | | | | | | | |
| 41910 Planning Department | 40 | 4.00 | 4.50 | 5.00 | 1.7% | 0.50 | 1 FT Return from Military Duty |
| 42420 Planning - Inspection Div. | 40 | 3.93 | 4.00 | 4.00 | 1.3% | 0.00 | |
| 46311 Planning - Comm Devlmt | 40 | 1.00 | 1.00 | 1.00 | 0.3% | 0.00 | |
| Total Planning | | 8.93 | 9.50 | 10.00 | 3.3% | 0.50 | |
| POLICE | | | | | | | |
| 42110 Police Admin - Sworn | 40 | 1.00 | 1.00 | 1.00 | 0.3% | 0.00 | |
| 42110 Police Admin - Non sworn | 40 | 1.00 | 1.00 | 1.00 | 0.3% | 0.00 | |
| 42120 Police Field Ops - Sworn | 41.25 | 29.91 | 28.88 | 30.94 | 10.3% | 2.06 | 1 from Grant, 1 from Support |
| 42120 Police Field Ops - Non sworn | 40 | 1.47 | 1.47 | 1.50 | 0.5% | 0.03 | Change in PT hours |
| 42120 Police Spec Rev Grants - Sworn | 41.25 | 12.38 | 9.28 | 8.25 | 2.7% | -1.03 | 1 Grant ended, to Field Ops |
| 42120 Police Spec Rev Grants - Non Sworn | 40 | 2.00 | 2.50 | 2.50 | 0.8% | 0.00 | |
| 42130 Parking Activity - Sworn | 41.25 | 1.03 | 1.03 | 1.03 | 0.3% | 0.00 | |
| 42130 Parking Activity - Non sworn | 35 | 3.28 | 3.28 | 3.28 | 1.1% | 0.00 | |
| 42150 Police Support - Sworn | 41.25 | 9.28 | 14.44 | 13.41 | 4.5% | -1.03 | 1 to Field Ops |
| 42150 Police Support - Non sworn | 30 | 7.01 | 7.01 | 7.01 | 2.3% | 0.00 | |
| 42180 Police PS Dispatch - Sworn | 41.25 | 0.00 | 0.00 | 0.00 | 0.0% | 0.00 | |
| 42180 Police PS Dispatch - Non sworn | 35 | 8.78 | 8.78 | 8.75 | 2.9% | -0.03 | Change in PT hours |
| Total Sworn - 56.72 FTEs Auth, excl Legal | | 53.59 | 54.63 | 54.63 | 18.2% | 0.00 | |
| Total Non Sworn | | 23.53 | 24.03 | 24.03 | 8.0% | 0.00 | |
| Total Police Department | | 77.12 | 78.65 | 78.66 | 26.2% | 0.00 | |
| FIRE & RESCUE | | | | | | | |
| 42210 Fire and Rescue - Admin | 40 | 2.63 | 2.63 | 2.38 | 0.8% | -0.25 | PT Clerk to Prevention, 1 PT Billing Clerk |
| 42220 Fire and Rescue - Suppression | 40/42 | 44.23 | 44.23 | 44.23 | 14.7% | 0.00 | 1 to Prevention, 1 added FireFighter (FY03) |
| 42230 Fire and Rescue - Prevention | 40 | 2.05 | 2.05 | 3.68 | 1.2% | 1.63 | 1 PT from Admin, 1 from Suppression |
| Total Fire & Rescue | | 48.91 | 48.91 | 50.28 | 16.7% | 1.38 | |
| PUBLIC WORKS | | | | | | | |
| 43111 CSD - Admin | 40 | 4.83 | 5.00 | 3.00 | 1.0% | -2.00 | Remove Clerk of Works, Exec Assistant |
| 43112 CSD - Engineering Div. | 40 | 4.00 | 4.00 | 4.00 | 1.3% | 0.00 | |
| 43121 CSD - Streets & Drains | 40 | 12.00 | 12.00 | 12.00 | 4.0% | 0.00 | |
| 43180 CSD - Facilities & Grounds | 40 | 14.12 | 14.12 | 14.12 | 4.7% | 0.00 | |
| 41941 CSD - General Gov't Bldgs | 40 | 3.70 | 3.70 | 4.08 | 1.4% | 0.38 | Change in PT hours |
| 41951 CSD - Cemetery | 40 | 4.31 | 4.31 | 4.31 | 1.4% | 0.00 | |
| 43230 CSD - Recyc & Waste Mgmt Div. | 40 | 2.00 | 2.00 | 2.50 | 0.8% | 0.50 | New PT Laborer position |
| 43250 CSD - Sewer | 40 | 8.00 | 8.00 | 8.00 | 2.7% | 0.00 | |
| 43256 CSD - Sewer - WWTP | 40 | 8.00 | 8.00 | 8.00 | 2.7% | 0.00 | |
| 43320 CSD - Water | 40 | 13.50 | 13.50 | 13.50 | 4.5% | 0.00 | |
| 49200 CSD - Fleet Maintenance | 40 | 5.90 | 5.90 | 5.90 | 2.0% | 0.00 | |
| Sub Total Comm Serv - Public Works Functions | | 80.36 | 80.53 | 79.41 | 26.4% | -1.13 | |
| RECREATION | | | | | | | |
| 45120 CSD - Recreation Admin | 40 | 2.88 | 2.88 | 1.88 | 0.6% | -1.00 | Remove Secretary Position |
| 45120 CSD - Recreation Programs | 40 | 3.92 | 3.92 | 3.80 | 1.3% | -0.12 | Decreased hours Temporary |
| 45121 CSD - McConnell Center | 25 | 0.00 | 0.00 | 1.46 | 0.5% | 1.46 | Allocation of staffing to new function |
| 45122 CSD - Butterfield Gym | 40 | 8.02 | 8.02 | 4.85 | 1.6% | -3.17 | Splitting out McConnell & reduction |
| 45124 CSD - Indoor Pool | 40 | 7.95 | 7.71 | 7.98 | 2.7% | 0.27 | Increased hours Temporary |
| 45125 CSD - Thompson Pool | 40 | 2.30 | 2.30 | 2.47 | 0.8% | 0.17 | Increased hours Temporary |
| 45141 CSD - Summer Camp | 40 | 1.17 | 1.20 | 1.20 | 0.4% | 0.00 | |
| 45149 CSD - Arena Fund | 40 | 10.44 | 10.44 | 10.11 | 3.4% | -0.33 | Decreased hours Temporary |
| Sub Total Comm Serv - Recreation Functions | | 36.67 | 36.47 | 33.75 | 11.2% | -2.72 | |
| Total Community Services Department | | 117.03 | 117.00 | 113.16 | 37.7% | -3.84 | |
| PUBLIC LIBRARY | | | | | | | |
| 45500 Public Library | 35 | 15.40 | 15.66 | 15.59 | 5.2% | -0.07 | Change in hours |
| Total Culture & Recreation | | 52.07 | 52.12 | 49.34 | 16.4% | -2.78 | |
| HUMAN SERVICES | | | | | | | |
| 44410 Welfare | 37 | 2.85 | 2.85 | 2.85 | 0.9% | 0.00 | |
| 44490 Youth Resources | 35 | 2.50 | 2.50 | 2.50 | 0.8% | 0.00 | |
| Total Human Services | | 5.35 | 5.35 | 5.35 | 1.8% | 0.00 | |
| TOTAL FULL TIME EQUIVALENTS - CITY | | 300.21 | 303.40 | 300.41 | 100.0% | -2.99 | |
| FTE = Forty Hours per Week | | | | | | | |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Appropriations
Summary by Fund

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr. Proposed | Dollar Change | % Chng |
|-------------|--|------------------------------|--------------------------------|-------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | City Council | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| | Executive | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |
| | Finance | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |
| | Planning | 536,441 | 585,449 | 612,384 | 26,935 | 4.6 |
| | Misc. Gen Gov't | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| | Police | 4,577,409 | 4,800,088 | 5,319,620 | 519,532 | 10.8 |
| | Fire & Rescue | 3,587,930 | 3,863,585 | 4,337,736 | 474,151 | 12.3 |
| | Comm Serv PW | 3,566,078 | 3,758,211 | 3,904,287 | 146,076 | 3.9 |
| | Comm Serv Recreation | 1,088,347 | 1,153,205 | 1,101,170 | (52,035) | (4.5) |
| | Public Library | 891,319 | 939,966 | 995,899 | 55,933 | 6.0 |
| | Human Services | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |
| | Debt Service | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| | Other Financing Sources/Uses | 0 | 0 | 0 | 0 | 0.0 |
| | School | 27,358,440 | 29,751,613 | 30,483,899 | 732,286 | 2.5 |
| | Intergovernmental | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| | Total 1000 General Fund | 54,064,187 | 57,529,168 | 60,814,091 | 3,284,923 | 5.7 |
| 2100 | CDBG - Entitlement | | | | | |
| | Planning | 470,573 | 448,600 | 440,100 | (8,500) | (1.9) |
| | Total 2100 CDBG - Entitlement | 470,573 | 448,600 | 440,100 | (8,500) | (1.9) |
| 2210 | DOJ - Drug Ed & Enforce | | | | | |
| | Police | 606,469 | 521,693 | 536,268 | 14,575 | 2.8 |
| | Total 2210 DOJ - Drug Ed & Enforce | 606,469 | 521,693 | 536,268 | 14,575 | 2.8 |
| 2220 | DHA - Policing | | | | | |
| | Police | 49,616 | 77,050 | 82,095 | 5,045 | 6.5 |
| | Total 2220 DHA - Policing | 49,616 | 77,050 | 82,095 | 5,045 | 6.5 |
| 2250 | Community Substance Abuse Prevention | | | | | |
| | Police | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| | Total 2250 Comm Substance Abuse Prev | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| 2290 | Emergency Management | | | | | |
| | Fire & Rescue | 464 | 20,000 | 19,600 | (400) | (2.0) |
| | Total 2290 Emergency Management | 464 | 20,000 | 19,600 | (400) | (2.0) |
| 2800 | School Cafeteria Fund | | | | | |
| | Education | 1,082,949 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| | Total 2800 School Cafeteria Fund | 1,082,949 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| 2820 | School - DOE Federal Grants | | | | | |
| | Education | 1,961,037 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| | Total 2820 DOE Federal Grants | 1,961,037 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| 2900 | School Special Pgms & Grants | | | | | |
| | Education | 266,198 | 830,000 | 830,000 | 0 | 0.0 |
| | Total 2900 School Special Pgms & Grants | 266,198 | 830,000 | 830,000 | 0 | 0.0 |
| 3213 | Parking Activity Fund | | | | | |
| | Police | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| | Total 3213 Parking Activity Fund | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| 3320 | Residential Solid Waste | | | | | |
| | Comm Serv PW | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |
| | Total 3320 Residential Solid Waste | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |

City of Dover
Fiscal Year 2004 Budget
July 1, 2003 - June 30, 2004

Appropriations
Summary by Fund

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr. Proposed | Dollar Change | % Chng |
|------------------------|-----------------------------------|------------------------------|--------------------------------|-------------------------------|--------------------------|-------------------|
| 3455 | Library Fines | | | | | |
| | Public Library | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| Total 3455 | Library Fines | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| 3810 | School Tuition Programs | | | | | |
| | Education | 235,350 | 158,000 | 158,000 | 0 | 0.0 |
| Total 3810 | School Tuition Programs | 235,350 | 158,000 | 158,000 | 0 | 0.0 |
| 3825 | Alternative Education Fund | | | | | |
| | Education | 179,337 | 572,000 | 720,000 | 148,000 | 25.9 |
| Total 3825 | School Tuition Programs | 179,337 | 572,000 | 720,000 | 148,000 | 25.9 |
| 3830 | School Facilities Fund | | | | | |
| | Education | 100,051 | 70,000 | 75,000 | 5,000 | 7.1 |
| Total 3830 | School Facilities Fund | 100,051 | 70,000 | 75,000 | 5,000 | 7.1 |
| 5300 | Water Fund | | | | | |
| | Comm Serv PW | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| Total 5300 | Water Fund | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| 5320 | Sewer Fund | | | | | |
| | Comm Serv PW | 3,514,972 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| Total 5320 | Sewer Fund | 3,514,972 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| 5500 | Arena Fund | | | | | |
| | Comm Serv Recreation | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| Total 5500 | Arena Fund | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| 6100 | DoverNet Fund | | | | | |
| | Other Financing Sources/Uses | 295,662 | 251,268 | 253,079 | 1,811 | 0.7 |
| Total 6100 | DoverNet Fund | 295,662 | 251,268 | 253,079 | 1,811 | 0.7 |
| 6110 | Central Stores Fund | | | | | |
| | Other Financing Sources/Uses | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| Total 6110 | Central Stores Fund | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| 6310 | Fleet Maintenance Fund | | | | | |
| | Other Financing Sources/Uses | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| Total 6310 | Fleet Maintenance Fund | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| 6800 | Workers Compensation Fund | | | | | |
| | Other Financing Sources/Uses | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| Total 6800 | Workers Compensation Fund | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| Total All Funds | | 67,837,966 | 72,801,632 | 77,351,063 | 4,549,431 | 6.2 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Appropriations
Summary by Department

| Description | | Prior Year Actual | Current Year Budget | City Mgr. Proposed | Dollar Change | % Chng |
|-----------------------------|-----------------------------|------------------------------|--------------------------------|-------------------------------|--------------------------|-------------------|
| City Council | | | | | | |
| 1000 | General Fund | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| Total | City Council | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| Executive | | | | | | |
| 1000 | General Fund | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |
| Total | Executive | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |
| Finance | | | | | | |
| 1000 | General Fund | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |
| Total | Finance | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |
| Planning | | | | | | |
| 1000 | General Fund | 536,441 | 585,449 | 612,384 | 26,935 | 4.6 |
| 2100 | CDBG - Entitlement | 470,573 | 448,600 | 440,100 | (8,500) | (1.9) |
| Total | Planning | 1,007,014 | 1,034,049 | 1,052,484 | 18,435 | 1.8 |
| Misc. Gen Gov't | | | | | | |
| 1000 | General Fund | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| Total | Misc. Gen Gov't | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| Police | | | | | | |
| 1000 | General Fund | 4,577,409 | 4,800,088 | 5,319,620 | 519,532 | 10.8 |
| 2210 | DOJ - Drug Ed & Enforce | 606,469 | 521,693 | 536,268 | 14,575 | 2.8 |
| 2220 | DHA - Policing | 49,616 | 77,050 | 82,095 | 5,045 | 6.5 |
| 2250 | Comm Substance Abuse Prev | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| 3213 | Parking Activity Fund | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| Total | Police | 5,542,124 | 5,750,306 | 6,206,060 | 455,754 | 7.9 |
| Fire & Rescue | | | | | | |
| 1000 | General Fund | 3,587,930 | 3,863,585 | 4,337,736 | 474,151 | 12.3 |
| 2290 | Emergency Management | 464 | 20,000 | 19,600 | (400) | (2.0) |
| Total | Fire & Rescue | 3,588,394 | 3,883,585 | 4,357,336 | 473,751 | 12.2 |
| Comm Serv PW | | | | | | |
| 1000 | General Fund | 3,566,078 | 3,758,211 | 3,904,287 | 146,076 | 3.9 |
| 3320 | Residential Solid Waste | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |
| 5300 | Water Fund | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| 5320 | Sewer Fund | 3,514,972 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| Total | Comm Serv PW | 9,920,653 | 10,443,856 | 11,162,829 | 718,973 | 6.9 |
| Comm Serv Recreation | | | | | | |
| 1000 | General Fund | 1,088,347 | 1,153,205 | 1,101,170 | (52,035) | (4.5) |
| 5500 | Arena Fund | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| Total | Comm Serv Recreation | 2,328,472 | 2,194,983 | 2,270,168 | 75,185 | 3.4 |
| Public Library | | | | | | |
| 1000 | General Fund | 891,319 | 939,966 | 995,899 | 55,933 | 6.0 |
| 3455 | Library Fines | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| Total | Public Library | 908,027 | 967,966 | 1,028,399 | 60,433 | 6.2 |
| Human Services | | | | | | |
| 1000 | General Fund | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |
| Total | Human Services | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Appropriations
Summary by Department

| Description | | Prior Year Actual | Current Year Budget | City Mgr. Proposed | Dollar Change | % Chng |
|-----------------------------|-------------------------------------|------------------------------|--------------------------------|-------------------------------|--------------------------|-------------------|
| Debt Service | | | | | | |
| 1000 | General Fund | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| Total | Debt Service | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| Other Financing Uses | | | | | | |
| 1000 | General Fund | 0 | 0 | 0 | 0 | 0.0 |
| 6100 | DoverNet Fund | 295,662 | 251,268 | 253,079 | 1,811 | 0.7 |
| 6110 | Central Stores Fund | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| 6310 | Fleet Maintenance Fund | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| 6800 | Workers Compensation Fund | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| Total | Other Financing Sources/Uses | 901,697 | 1,153,187 | 1,201,492 | 48,305 | 4.2 |
| Education | | | | | | |
| 1000 | General Fund | 27,358,440 | 29,751,613 | 30,483,899 | 732,286 | 2.5 |
| 2800 | School Cafeteria Fund | 1,082,949 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| 2820 | DOE Federal Grants | 1,961,037 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| 2900 | School Special Pgms & Grants | 266,198 | 830,000 | 830,000 | 0 | 0.0 |
| 3810 | School Tuition Programs | 235,350 | 158,000 | 158,000 | 0 | 0.0 |
| 3825 | Alternative Education Fund | 179,337 | 572,000 | 720,000 | 148,000 | 25.9 |
| 3830 | School Facilities Fund | 100,051 | 70,000 | 75,000 | 5,000 | 7.1 |
| Total | Education | 31,183,362 | 34,696,649 | 36,013,199 | 1,316,550 | 3.8 |
| Intergovernmental | | | | | | |
| 1000 | General Fund | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| Total | Intergovernmental | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| Total | All Funds | 67,837,966 | 72,801,632 | 77,351,063 | 4,549,431 | 6.2 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

City Council

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|--------------|
| 1000 | General Fund | | | | | |
| 41110 | City Council | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| | Total 1000 General Fund | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| | Total for Department | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|--------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 13,529 | 15,835 | 12,353 | (3,482) | (22.0) |
| | Purchased Services | 27,585 | 26,642 | 16,840 | (9,802) | (36.8) |
| | Supplies | 7,163 | 5,951 | 5,000 | (951) | (16.0) |
| | Capital Outlay | 75 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 88,557 | 105,921 | 105,921 | 0 | 0.0 |
| | Total 1000 General Fund | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |
| | Total for Department | 136,909 | 154,349 | 140,114 | (14,235) | (9.2) |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Executive

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|--------------------------------|---------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| 41320 | City Manager | 359,917 | 361,064 | 377,629 | 16,565 | 4.6 |
| 41410 | City Clerk | 206,946 | 218,865 | 220,819 | 1,954 | 0.9 |
| 41430 | Elections | 54,799 | 56,809 | 41,685 | (15,124) | (26.6) |
| 41530 | Legal | 211,071 | 206,023 | 214,502 | 8,479 | 4.1 |
| 46510 | Business Assistance | 72,263 | 85,771 | 81,336 | (4,435) | (5.2) |
| Total 1000 General Fund | | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |
| Total for Department | | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|--------------------------------|---------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 685,793 | 736,355 | 764,791 | 28,436 | 3.9 |
| | Purchased Services | 127,430 | 130,396 | 117,098 | (13,298) | (10.2) |
| | Supplies | 33,489 | 37,201 | 30,374 | (6,827) | (18.4) |
| | Capital Outlay | 35,575 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 22,709 | 24,580 | 23,708 | (872) | (3.5) |
| Total 1000 General Fund | | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |
| Total for Department | | 904,997 | 928,532 | 935,971 | 7,439 | 0.8 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Finance

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| 41511 | Finance | 460,735 | 468,290 | 514,354 | 46,064 | 9.8 |
| 41513 | Tax Assessment | 240,273 | 271,444 | 325,600 | 54,156 | 20.0 |
| 41514 | Tax Collection | 167,481 | 173,183 | 184,136 | 10,953 | 6.3 |
| | Total 1000 General Fund | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |
| | Total for Department | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 672,817 | 729,898 | 826,743 | 96,845 | 13.3 |
| | Purchased Services | 172,372 | 156,639 | 170,092 | 13,453 | 8.6 |
| | Supplies | 20,578 | 22,895 | 24,117 | 1,222 | 5.3 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 2,722 | 3,485 | 3,138 | (347) | (10.0) |
| | Total 1000 General Fund | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |
| | Total for Department | 868,489 | 912,917 | 1,024,090 | 111,173 | 12.2 |

City of Dover
Fiscal Year 2004 Budget
July 1, 2003 - June 30, 2004

Planning

Appropriations by Function

| <u>Fund</u> | <u>Description</u> | <u>Prior Year Actual</u> | <u>Current Year Budget</u> | <u>City Mgr Proposed</u> | <u>Dollar Change</u> | <u>% Chng</u> |
|-----------------------------|--------------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | 41910 Planning | 281,695 | 309,956 | 307,602 | (2,354) | (0.8) |
| | 42420 Bldng Inspection | 254,747 | 275,493 | 304,782 | 29,289 | 10.6 |
| | Total 1000 General Fund | 536,442 | 585,449 | 612,384 | 26,935 | 4.6 |
| 2100 | CDBG - Entitlement | | | | | |
| | 46311 CDBG Admin | 97,344 | 109,139 | 106,632 | (2,507) | (2.3) |
| | 46323 Housing Rehab | 19,350 | 21,200 | 22,671 | 1,471 | 6.9 |
| | 46341 Public Facilities | 143,196 | 212,386 | 201,921 | (10,465) | (4.9) |
| | 46348 Public Services | 191,343 | 85,075 | 86,605 | 1,530 | 1.8 |
| | 46525 Econ Dev Assist | 19,340 | 20,800 | 22,271 | 1,471 | 7.1 |
| | Total 2100 CDBG - Entitlement | 470,573 | 448,600 | 440,100 | (8,500) | (1.9) |
| Total for Department | | 1,007,015 | 1,034,049 | 1,052,484 | 18,435 | 1.8 |

Appropriations by Budget Category

| <u>Fund</u> | <u>Description</u> | <u>Prior Year Actual</u> | <u>Current Year Budget</u> | <u>City Mgr Proposed</u> | <u>Dollar Change</u> | <u>% Chng</u> |
|-----------------------------|--------------------------------------|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 473,425 | 532,355 | 557,798 | 25,443 | 4.8 |
| | Purchased Services | 38,563 | 27,710 | 26,678 | (1,032) | (3.7) |
| | Supplies | 11,445 | 12,780 | 13,176 | 396 | 3.1 |
| | Capital Outlay | 0 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 13,009 | 12,604 | 14,732 | 2,128 | 16.9 |
| | Total 1000 General Fund | 536,442 | 585,449 | 612,384 | 26,935 | 4.6 |
| 2100 | CDBG - Entitlement | | | | | |
| | Personal Services | 125,649 | 146,051 | 145,536 | (515) | (0.4) |
| | Purchased Services | 4,891 | 4,638 | 5,638 | 1,000 | 21.6 |
| | Supplies | 428 | 450 | 400 | (50) | (11.1) |
| | Capital Outlay | 4,999 | 146,386 | 0 | (146,386) | 0.0 |
| | Other Expense | 334,606 | 151,075 | 288,526 | 137,451 | 91.0 |
| | Operating Transfers Out | 0 | 0 | 0 | 0 | 0.0 |
| | Total 2100 CDBG - Entitlement | 470,573 | 448,600 | 440,100 | (8,500) | (1.9) |
| Total for Department | | 1,007,015 | 1,034,049 | 1,052,484 | 18,435 | 1.8 |

City of Dover
Fiscal Year 2004 Budget
July 1, 2003 - June 30, 2004

Police

Appropriations by Function

| Fund Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|---|--------------------------|----------------------------|--------------------------|----------------------|----------------|
| 1000 General Fund | | | | | |
| 42110 Police Admin | 193,893 | 187,044 | 183,126 | (3,918) | (2.1) |
| 42120 Police Operations | 2,468,912 | 2,282,059 | 2,622,774 | 340,715 | 14.9 |
| 42150 Police Support | 1,296,698 | 1,699,272 | 1,801,481 | 102,209 | 6.0 |
| 42160 Police Sp Details | 75,194 | 84,313 | 118,462 | 34,149 | 40.5 |
| 42180 PS Dispatch | 542,712 | 547,400 | 593,777 | 46,377 | 8.5 |
| Total 1000 General Fund | 4,577,409 | 4,800,088 | 5,319,620 | 519,532 | 10.8 |
| 2210 DOJ - Drug Ed & Enforce | | | | | |
| 42120 Police Operations | 345,253 | 288,983 | 308,189 | 19,206 | 6.6 |
| 42150 Police Support | 261,216 | 232,710 | 228,079 | (4,631) | (2.0) |
| Total 2210 DOJ - Drug Ed & Enforce | 606,469 | 521,693 | 536,268 | 14,575 | 2.8 |
| 2220 DHA - Policing | | | | | |
| 42120 Police Operations | 49,616 | 77,050 | 82,095 | 5,045 | 6.5 |
| Total 2220 DHA - Policing | 49,616 | 77,050 | 82,095 | 5,045 | 6.5 |
| 2250 Comm Substance Abuse Prev | | | | | |
| 42120 Police Operations | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| Total 2250 Comm Substance Abuse Pr | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| 3213 Parking Activity Fund | | | | | |
| 42130 Police Traffic | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| Total 3213 Parking Activity Fund | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| Total for Department | 5,542,124 | 5,750,306 | 6,206,060 | 455,754 | 7.9 |

Appropriations by Budget Category

| Fund Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|---|--------------------------|----------------------------|--------------------------|----------------------|----------------|
| 1000 General Fund | | | | | |
| Personal Services | 3,636,500 | 4,068,083 | 4,617,148 | 549,065 | 13.5 |
| Purchased Services | 194,819 | 221,247 | 232,011 | 10,764 | 4.9 |
| Supplies | 218,285 | 249,008 | 225,948 | (23,060) | (9.3) |
| Capital Outlay | 192,770 | 0 | 4,000 | 4,000 | NA |
| Other Expenses | 740 | 915 | 915 | 0 | 0.0 |
| Operating Transfers Out | 334,295 | 260,835 | 239,598 | (21,237) | (8.1) |
| Total 1000 General Fund | 4,577,409 | 4,800,088 | 5,319,620 | 519,532 | 10.8 |
| 2210 DOJ - Drug Ed & Enforce | | | | | |
| Personal Services | 558,534 | 514,029 | 528,468 | 14,439 | 2.8 |
| Purchased Services | 19,130 | 7,664 | 7,800 | 136 | 1.8 |
| Supplies | 3,945 | 0 | 0 | 0 | 0.0 |
| Capital Outlay | 22,597 | 0 | 0 | 0 | 0.0 |
| Other Expenses | 2,263 | 0 | 0 | 0 | 0.0 |
| Total 2210 DOJ - Drug Ed & Enforce | 606,469 | 521,693 | 536,268 | 14,575 | 2.8 |
| 2220 DHA - Policing | | | | | |
| Personal Services | 48,717 | 76,092 | 81,120 | | |
| Purchased Services | 899 | 958 | 975 | 17 | 1.8 |
| Total 2220 DHA - Policing | 49,616 | 77,050 | 82,095 | 17 | 0.0 |
| 2250 Comm Substance Abuse Prev | | | | | |
| Personal Services | 18,484 | 46,260 | 0 | (46,260) | (100.0) |
| Purchased Services | 23,360 | 2,000 | 0 | (2,000) | (100.0) |
| Supplies | 3,594 | 3,000 | 0 | (3,000) | (100.0) |
| Other Expenses | 25,896 | 27,352 | 0 | (27,352) | (100.0) |
| Total 2250 Comm Substance Abuse Pr | 71,334 | 78,612 | 0 | (78,612) | (100.0) |
| 3213 Parking Activity Fund | | | | | |
| Personal Services | 205,348 | 228,079 | 218,376 | (9,703) | (4.3) |
| Purchased Services | 8,806 | 9,926 | 10,453 | 527 | 5.3 |
| Supplies | 17,889 | 29,613 | 37,063 | 7,450 | 25.2 |
| Capital Outlay | 5,253 | 5,245 | 2,185 | (3,060) | (58.3) |
| Total 3213 Parking Activity Fund | 237,296 | 272,863 | 268,077 | (4,786) | (1.8) |
| Total for Department | 5,542,124 | 5,750,306 | 6,206,060 | 450,726 | 7.8 |

City of Dover
Fiscal Year 2004 Budget
July 1, 2003 - June 30, 2004

Fire & Rescue

Appropriations by Function

| <u>Fund</u> | <u>Description</u> | <u>Prior Year Actual</u> | <u>Current Year Budget</u> | <u>City Mgr Proposed</u> | <u>Dollar Change</u> | <u>% Chng</u> |
|-------------|--|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | 42210 F&R Admin | 227,386 | 209,253 | 238,841 | 29,588 | 14.1 |
| | 42220 F&R Suppression | 3,118,011 | 3,401,151 | 3,732,656 | 331,505 | 9.7 |
| | 42230 F&R Prevention | 182,168 | 199,493 | 303,443 | 103,950 | 52.1 |
| | 42280 F&R Buildings | 59,989 | 48,299 | 59,467 | 11,168 | 23.1 |
| | 42290 F&R Special Details | 376 | 5,389 | 3,329 | (2,060) | (38.2) |
| | Total 1000 General Fund | 3,587,930 | 3,863,585 | 4,337,736 | 474,151 | 12.3 |
| 2290 | Emergency Management | | | | | |
| | 42230 F&R Prevention | 464 | 20,000 | 19,600 | (400) | (2.0) |
| | Total 2290 Emergency Management | 464 | 20,000 | 19,600 | (400) | (2.0) |
| | Total for Department | 3,588,394 | 3,883,585 | 4,357,336 | 473,751 | 12.2 |

Appropriations by Budget Category

| <u>Fund</u> | <u>Description</u> | <u>Prior Year Actual</u> | <u>Current Year Budget</u> | <u>City Mgr Proposed</u> | <u>Dollar Change</u> | <u>% Chng</u> |
|-------------|--|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 3,181,076 | 3,498,098 | 3,934,917 | 436,819 | 12.5 |
| | Purchased Services | 180,696 | 160,365 | 195,285 | 34,920 | 21.8 |
| | Supplies | 156,261 | 185,392 | 184,004 | (1,388) | (0.7) |
| | Capital Outlay | 47,261 | 0 | 0 | 0 | NA |
| | Other Expenses | 9,833 | 9,730 | 13,730 | 4,000 | 41.1 |
| | Operating Transfers Out | 12,803 | 10,000 | 9,800 | (200) | (2.0) |
| | Total 1000 General Fund | 3,587,930 | 3,863,585 | 4,337,736 | 474,151 | 12.3 |
| 2290 | Emergency Management | | | | | |
| | Personal Services | 0 | 10,000 | 10,000 | 0 | 0.0 |
| | Purchased Services | 0 | 10,000 | 9,600 | (400) | (4.0) |
| | Supplies | 464 | 0 | 0 | 0 | NA |
| | Total 2290 Emergency Management | 464 | 20,000 | 19,600 | (400) | (2.0) |
| | Total for Department | 3,588,394 | 3,883,585 | 4,357,336 | 473,751 | 12.2 |

City of Dover
Fiscal Year 2003 Budget
 July 1, 2002 - June 30, 2003

Comm Serv PW

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| 41941 | Gen Gov't Buildings | 230,183 | 298,535 | 320,931 | 22,396 | 7.5 |
| 41951 | CS - Cemetery | 172,581 | 190,140 | 198,019 | 7,879 | 4.1 |
| 43111 | CS - Admin | 228,785 | 260,148 | 217,925 | (42,223) | (16.2) |
| 43112 | CS - Engineering | 261,667 | 286,636 | 287,765 | 1,129 | 0.4 |
| 43121 | CS - Streets | 980,855 | 979,657 | 1,047,995 | 68,338 | 7.0 |
| 43125 | CS - Snow Rmvl | 182,078 | 192,232 | 192,978 | 746 | 0.4 |
| 43160 | CS - Street Lighting | 195,108 | 228,402 | 228,927 | 525 | 0.2 |
| 43180 | CS - Fac & Gr | 884,241 | 878,676 | 924,276 | 45,600 | 5.2 |
| 43240 | CS - Recycling Mgmt | 430,581 | 443,785 | 485,471 | 41,686 | 9.4 |
| | Total 1000 General Fund | 3,566,078 | 3,758,211 | 3,904,287 | 146,076 | 3.9 |
| 3320 | Residential Solid Waste | | | | | |
| 43230 | CS - Waste Mgmt | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |
| | Total 3320 Residential Solid Waste | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |
| 5300 | Water Fund | | | | | |
| 43320 | CS - Water | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| | Total 5300 Water Fund | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| 5320 | Sewer Fund | | | | | |
| 43250 | CS - Sewer | 2,600,143 | 2,619,884 | 2,762,379 | 142,495 | 5.4 |
| 43256 | CS - Sewer - WWTP | 914,829 | 1,037,935 | 1,072,853 | 34,918 | 3.4 |
| | Total 5320 Sewer Fund | 3,514,972 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| | Total for Department | 9,920,654 | 10,443,856 | 11,162,829 | 718,973 | 6.9 |

City of Dover
Fiscal Year 2003 Budget
 July 1, 2002 - June 30, 2003

Comm Serv PW

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 1,957,713 | 2,090,220 | 2,260,157 | 169,937 | 8.1 |
| | Purchased Services | 665,254 | 719,056 | 718,680 | (376) | (0.1) |
| | Supplies | 897,297 | 943,405 | 919,920 | (23,485) | (2.5) |
| | Capital Outlay | 6,557 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 3,180 | 5,530 | 5,530 | 0 | 0.0 |
| | Operating Transfers Out | 36,078 | 0 | 0 | 0 | 0.0 |
| | Total 1000 General Fund | 3,566,078 | 3,758,211 | 3,904,287 | 146,076 | 3.9 |
| 3320 | Residential Solid Waste | | | | | |
| | Personal Services | 61,543 | 67,257 | 87,152 | 19,895 | 29.6 |
| | Purchased Services | 509,457 | 566,432 | 604,222 | 37,790 | 6.7 |
| | Supplies | 62,278 | 70,950 | 70,950 | 0 | 0.0 |
| | Capital Outlay | 2,144 | 0 | 0 | 0 | 0.0 |
| | Total 3320 Residential Solid Waste | 635,421 | 704,639 | 762,324 | 57,685 | 8.2 |
| 5300 | Water Fund | | | | | |
| | Personal Services | 796,827 | 906,767 | 1,008,217 | 101,450 | 11.2 |
| | Purchased Services | 160,434 | 209,142 | 197,227 | (11,915) | (5.7) |
| | Supplies | 340,649 | 374,524 | 386,044 | 11,520 | 3.1 |
| | Capital Outlay | 479,302 | 390,500 | 416,000 | 25,500 | 6.5 |
| | Other Expenses | 127,446 | 83,561 | 84,525 | 964 | 1.2 |
| | Operating Transfers Out | 40,000 | 100,000 | 150,000 | 50,000 | 50.0 |
| | Debt Service | 259,524 | 258,693 | 418,973 | 160,280 | 62.0 |
| | Total 5300 Water Fund | 2,204,182 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| 5320 | Sewer Fund | | | | | |
| | Personal Services | 856,324 | 973,234 | 1,051,976 | 78,742 | 8.1 |
| | Purchased Services | 172,483 | 174,782 | 185,648 | 10,866 | 6.2 |
| | Supplies | 703,058 | 750,744 | 774,884 | 24,140 | 3.2 |
| | Capital Outlay | 475,450 | 472,000 | 532,500 | 60,500 | 12.8 |
| | Other Expenses | 131,079 | 96,095 | 97,358 | 1,263 | 1.3 |
| | Operating Transfers Out | 300,000 | 300,000 | 350,000 | 50,000 | 16.7 |
| | Debt Service | 876,577 | 890,964 | 842,866 | (48,098) | (5.4) |
| | Total 5320 Sewer Fund | 3,514,972 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| | Total for Department | 9,920,654 | 10,443,856 | 11,162,829 | 718,973 | 6.9 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Comm Serv Recreation

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|--------------|
| 1000 | General Fund | | | | | |
| 45110 | CS - Rec Admin | 186,722 | 204,493 | 172,107 | (32,386) | (15.8) |
| 45120 | CS - Recr Pgm | 187,779 | 165,903 | 177,968 | 12,065 | 7.3 |
| 45121 | CS - McConnell Recreation | 0 | 0 | 35,891 | 35,891 | 100.0 |
| 45122 | CS - Butterfield Gym | 267,142 | 349,590 | 257,465 | (92,125) | (26.4) |
| 45124 | CS - Indoor Pool | 293,014 | 287,469 | 303,015 | 15,546 | 5.4 |
| 45125 | CS - Thompson Pool | 100,660 | 91,970 | 100,103 | 8,133 | 8.8 |
| 45141 | CS - Summer Camp | 53,030 | 53,780 | 54,621 | 841 | 1.6 |
| | Total 1000 General Fund | 1,088,347 | 1,153,205 | 1,101,170 | (52,035) | (4.5) |
| 5500 | Arena Fund | | | | | |
| 45149 | CS - Arena | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| | Total 5500 Arena Fund | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| | Total for Department | 2,328,472 | 2,194,983 | 2,270,168 | 75,185 | 3.4 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|--------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 751,811 | 785,863 | 768,914 | (16,949) | (2.2) |
| | Purchased Services | 135,144 | 156,668 | 148,630 | (8,038) | (5.1) |
| | Supplies | 166,331 | 194,439 | 167,391 | (27,048) | (13.9) |
| | Capital Outlay | 19,256 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 15,805 | 16,235 | 16,235 | 0 | 0.0 |
| | Total 1000 General Fund | 1,088,347 | 1,153,205 | 1,101,170 | (52,035) | (4.5) |
| 5500 | Arena Fund | | | | | |
| | Personal Services | 348,581 | 406,452 | 444,846 | 38,394 | 9.4 |
| | Purchased Services | 83,304 | 66,465 | 74,995 | 8,530 | 12.8 |
| | Supplies | 323,382 | 246,591 | 286,950 | 40,359 | 16.4 |
| | Capital Outlay | 106,830 | 145,200 | 165,500 | 20,300 | 14.0 |
| | Other Expenses | 148,721 | 9,000 | 17,580 | 8,580 | 95.3 |
| | Debt Service | 229,307 | 168,070 | 179,127 | 11,057 | 6.6 |
| | Total 5500 Arena Fund | 1,240,125 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| | Total for Department | 2,328,472 | 2,194,983 | 2,270,168 | 75,185 | 3.4 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Public Library

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| 45500 | Public Library | 891,319 | 939,966 | 995,899 | 55,933 | 6.0 |
| | Total 1000 General Fund | 891,319 | 939,966 | 995,899 | 55,933 | 6.0 |
| 3455 | Library Fines | | | | | |
| 45500 | Public Library | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| | Total 3455 Library Fines | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| | Total for Department | 908,027 | 967,966 | 1,028,399 | 60,433 | 6.2 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 674,505 | 736,530 | 778,023 | 41,493 | 5.6 |
| | Purchased Services | 46,854 | 59,996 | 63,233 | 3,237 | 5.4 |
| | Supplies | 47,035 | 62,670 | 62,248 | (422) | (0.7) |
| | Capital Outlay | 122,202 | 80,000 | 91,625 | 11,625 | 14.5 |
| | Other Expenses | 723 | 770 | 770 | 0 | 0.0 |
| | Total 1000 General Fund | 891,319 | 939,966 | 995,899 | 55,933 | 6.0 |
| 3455 | Library Fines | | | | | |
| | Supplies | (157) | 2,000 | 3,000 | 1,000 | 50.0 |
| | Capital Outlay | 16,865 | 26,000 | 29,500 | 3,500 | 13.5 |
| | Total 3455 Library Fines | 16,708 | 28,000 | 32,500 | 4,500 | 16.1 |
| | Total for Department | 908,027 | 967,966 | 1,028,399 | 60,433 | 6.2 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Human Services

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| 44410 | Human Serv - Admin | 208,329 | 224,561 | 222,695 | (1,866) | (0.8) |
| 44430 | Human Serv - Gen Asst | 243,960 | 223,200 | 305,200 | 82,000 | 36.7 |
| 44490 | Human Serv - Youth Res | 98,664 | 143,784 | 148,293 | 4,509 | 3.1 |
| | Total 1000 General Fund | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |
| | Total for Department | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 267,112 | 326,268 | 333,270 | 7,002 | 2.1 |
| | Purchased Services | 213,805 | 197,277 | 270,333 | 73,056 | 37.0 |
| | Supplies | 48,682 | 47,800 | 56,465 | 8,665 | 18.1 |
| | Other Expenses | 21,354 | 20,200 | 16,120 | (4,080) | (20.2) |
| | Total 1000 General Fund | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |
| | Total for Department | 550,953 | 591,545 | 676,188 | 84,643 | 14.3 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Debt Service

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| 47100 | Debt Service - City | 3,539,778 | 3,514,034 | 3,699,537 | 185,503 | 5.3 |
| 47190 | Debt Service - School | 2,146,143 | 2,178,843 | 2,386,787 | 207,944 | 9.5 |
| | Total 1000 General Fund | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| | Total for Department | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| | Debt Service | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| | Total 1000 General Fund | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |
| | Total for Department | 5,685,921 | 5,692,877 | 6,086,324 | 393,447 | 6.9 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Misc Gen Gov't

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| 41991 | Misc Gen Gov't | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| | Total 1000 General Fund | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| | Total for Department | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|------------|
| 1000 | General Fund | | | | | |
| | Personal Services | 196,608 | 142,362 | 146,260 | 3,898 | 2.7 |
| | Purchased Services | 234,106 | 292,108 | 307,768 | 15,660 | 5.4 |
| | Other Expenses | 213,621 | 267,116 | 250,000 | (17,116) | (6.4) |
| | Total 1000 General Fund | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |
| | Total for Department | 644,335 | 701,586 | 704,028 | 2,442 | 0.3 |

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City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Other Financing Sources/Uses

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---|----------------------|------------------------|----------------------|------------------|--------------|
| 1000 | General Fund | | | | | |
| 49000 | Transfers | 0 | 0 | 0 | 0 | 0.0 |
| | Total 1000 General Fund | 0 | 0 | 0 | 0 | 0.0 |
| 6100 | DoverNet Fund | | | | | |
| 49200 | Internal Service | 295,662 | 251,268 | 239,367 | (11,901) | (4.7) |
| | Total 6100 DoverNet Fund | 295,662 | 251,268 | 239,367 | (11,901) | (4.7) |
| 6110 | Central Stores Fund | | | | | |
| 49200 | Internal Service | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| | Total 6110 Central Stores Fund | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| 6310 | Fleet Maintenance Fund | | | | | |
| 49200 | Internal Service | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| | Total 6310 Fleet Maintenance Fund | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| 6800 | Workers Compensation Fund | | | | | |
| 49200 | Internal Service | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| | Total 6800 Workers Compensation Fund | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| | Total for Department | 901,696 | 1,153,187 | 1,187,780 | 34,593 | 3.0 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Other Financing Sources/Uses

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|---|------------------------------|--------------------------------|------------------------------|--------------------------|-------------------|
| 1000 | General Fund | | | | | |
| | Operating Transfers Out | 0 | 0 | 0 | 0 | 0.0 |
| | Total 1000 General Fund | 0 | 0 | 0 | 0 | 0.0 |
| 6100 | DoverNet Fund | | | | | |
| | Personal Services | 0 | 3,000 | 3,000 | 0 | 0.0 |
| | Purchased Services | 220,385 | 222,368 | 225,037 | 2,669 | 1.2 |
| | Supplies | 273 | 7,700 | 2,868 | (4,832) | (62.8) |
| | Capital Outlay | 75,004 | 18,200 | 8,462 | (9,738) | (53.5) |
| | Total 6100 DoverNet Fund | 295,662 | 251,268 | 239,367 | (11,901) | (4.7) |
| 6110 | Central Stores Fund | | | | | |
| | Purchased Services | 51,331 | 49,960 | 50,960 | 1,000 | 2.0 |
| | Supplies | 6,356 | 16,370 | 11,040 | (5,330) | (32.6) |
| | Total 6110 Central Stores Fund | 57,688 | 66,330 | 62,000 | (4,330) | (6.5) |
| 6310 | Fleet Maintenance Fund | | | | | |
| | Personal Services | 268,152 | 335,896 | 358,892 | 22,996 | 6.8 |
| | Purchased Services | 8,473 | 6,017 | 4,242 | (1,775) | (29.5) |
| | Supplies | 17,322 | 22,789 | 17,300 | (5,489) | (24.1) |
| | Capital Outlay | 15,580 | 500 | 500 | 0 | 0.0 |
| | Other Expenses | 164,731 | 134,387 | 135,479 | 1,092 | 0.8 |
| | Total 6310 Fleet Maintenance Fund | 474,258 | 499,589 | 516,413 | 16,824 | 3.4 |
| 6800 | Workers Compensation Fund | | | | | |
| | Personal Services | (109,372) | 243,000 | 285,000 | 42,000 | 17.3 |
| | Purchased Services | 166,265 | 28,372 | 28,545 | 173 | 0.6 |
| | Supplies | 615 | 0 | 0 | 0 | 0.0 |
| | Other Expenses | 16,580 | 64,628 | 56,455 | (8,173) | (12.6) |
| | Total 6800 Workers Compensation Fund | 74,089 | 336,000 | 370,000 | 34,000 | 10.1 |
| | Total for Department | 901,696 | 1,153,187 | 1,187,780 | 34,593 | 3.0 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Appropriations
Summary by Fund

Education

| Fund | Description | | Prior Year Actual | Current Year Budget | Admin Request | Dollar Change | % Chng |
|-----------------------------|---|-----------------|------------------------------|--------------------------------|--------------------------|--------------------------|-------------------|
| 1000 | General Fund* | 46900 Education | 27,358,440 | 29,751,613 | 30,483,899 | 732,286 | 2.5 |
| 2800 | School Cafeteria Fund | 46900 Education | 1,082,949 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| 2820 | School Federal Grants | 46900 Education | 1,961,037 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| 2900 | School Special Pgms & Grants | 46900 Education | 266,198 | 830,000 | 830,000 | 0 | 0.0 |
| 3810 | School Tuition Programs | 46900 Education | 235,350 | 158,000 | 158,000 | 0 | 0.0 |
| 3825 | Alternative Education Fund | 46900 Education | 179,337 | 572,000 | 720,000 | 148,000 | 25.9 |
| 3830 | School Facilities Fund | 46900 Education | 100,051 | 70,000 | 75,000 | 5,000 | 7.1 |
| Total for Department | | | 31,183,362 | 34,696,649 | 36,013,199 | 1,316,550 | 3.8 |

*Note: Excludes School Debt Service. See Debt Information & Capital Improvements section for details.

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Intergovernmental

Appropriations by Function

| Function | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| 48000 | County Tax | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| | Total 1000 General Fund | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| | Total for Department | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |

Appropriations by Budget Category

| Fund | Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|-------------|--------------------------------|----------------------|------------------------|----------------------|------------------|-------------|
| 1000 | General Fund | | | | | |
| | Intergovernmental | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| | Total 1000 General Fund | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |
| | Total for Department | 3,666,619 | 3,695,245 | 4,492,381 | 797,136 | 21.6 |

City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Estimated Revenue
Summary by Fund

| Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|--|----------------------|------------------------|----------------------|------------------|----------------|
| 1000 General Fund | | | | | |
| Taxes | 35,585,882 | 38,613,335 | 41,528,367 | 2,915,032 | 7.5 |
| Licenses & Permits | 3,944,619 | 3,500,433 | 4,026,015 | 525,582 | 15.0 |
| Intergovernmental | 1,766,065 | 1,849,830 | 1,767,177 | (82,653) | (4.5) |
| Charges for Services | 1,030,024 | 1,059,473 | 1,149,371 | 89,898 | 8.5 |
| Misc. Revenue | 681,396 | 492,975 | 422,423 | (70,552) | (14.3) |
| Education | 10,757,937 | 11,731,122 | 11,638,738 | (92,384) | (0.8) |
| Operating Transfers In | 32,000 | 32,000 | 32,000 | 0 | 0.0 |
| Other Financing Sources | 0 | 250,000 | 250,000 | 0 | 0.0 |
| Total 1000 General Fund | 53,797,923 | 57,529,168 | 60,814,091 | 3,284,923 | 5.7 |
| 2100 CDBG - Entitlement | | | | | |
| Intergovernmental | 347,289 | 442,000 | 434,000 | (8,000) | (1.8) |
| Charges for Services | 7,245 | 6,600 | 6,100 | (500) | (7.6) |
| Misc. Revenue | 3,993 | 0 | 0 | 0 | 0.0 |
| Operating Transfers In | 0 | 0 | 0 | 0 | 0.0 |
| Other Financing Sources | 9,196 | 0 | 0 | 0 | 0.0 |
| Total 2100 CDBG - Entitlement | 367,723 | 448,600 | 440,100 | (8,500) | (1.9) |
| 2210 DOJ - Drug Ed & Enforce | | | | | |
| Intergovernmental | 430,008 | 283,908 | 296,670 | 12,762 | 4.5 |
| Misc. Revenue | 0 | 0 | 0 | 0 | 100.0 |
| Operating Transfers In | 307,051 | 237,785 | 239,598 | 1,813 | 0.8 |
| Total 2210 DOJ - Drug Ed & Enforce | 737,059 | 521,693 | 536,268 | 14,575 | 2.8 |
| 2220 DHA - Policing | | | | | |
| Intergovernmental | 44,520 | 54,000 | 82,095 | 28,095 | 52.0 |
| Operating Transfers In | 0 | 23,050 | 0 | (23,050) | (100.0) |
| Total 2220 DHA - Policing | 44,520 | 77,050 | 82,095 | 5,045 | 6.5 |
| 2250 Comm Substance Abuse Prev | | | | | |
| Intergovernmental | 64,284 | 78,612 | 0 | (78,612) | (100.0) |
| Total 2250 Comm Substance Abuse Prev | 64,284 | 78,612 | 0 | (78,612) | (100.0) |
| 2290 Emergency Management | | | | | |
| Intergovernmental | 1,000 | 10,000 | 9,800 | (200) | (2.0) |
| Operating Transfers In | 12,803 | 10,000 | 9,800 | (200) | (2.0) |
| Total 2290 Emergency Management | 13,803 | 20,000 | 19,600 | (400) | (2.0) |
| 2800 School Cafeteria Fund | | | | | |
| Education | 1,036,599 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| Total 2800 School Cafeteria Fund | 1,036,599 | 1,039,271 | 1,111,300 | 72,029 | 6.9 |
| 2820 School DOE Federal Grants | | | | | |
| Education | 1,976,366 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| Total 2820 School DOE Federal Grants | 1,976,366 | 2,275,765 | 2,635,000 | 359,235 | 15.8 |
| 2900 School Special Pgms & Grants | | | | | |
| Education | 231,594 | 830,000 | 830,000 | 0 | 0.0 |
| Total 2900 School Special Pgms & Grants | 231,594 | 830,000 | 830,000 | 0 | 0.0 |
| 3213 Parking Activity Fund | | | | | |
| Charges for Services | 106,799 | 114,200 | 116,500 | 2,300 | 2.0 |
| Misc. Revenue | 137,508 | 158,663 | 151,577 | (7,086) | (4.5) |
| Other Financing Sources | 0 | 0 | 0 | 0 | 100.0 |
| Total 3213 Parking Activity Fund | 244,307 | 272,863 | 268,077 | (4,786) | (1.8) |
| 3320 Residential Solid Waste | | | | | |
| Charges for Services | 665,052 | 704,639 | 686,000 | (18,639) | (2.6) |
| Other Financing Sources | 0 | 0 | 76,324 | 76,324 | 100.0 |
| Total 3320 Residential Solid Waste | 665,052 | 704,639 | 762,324 | 57,685 | 8.2 |

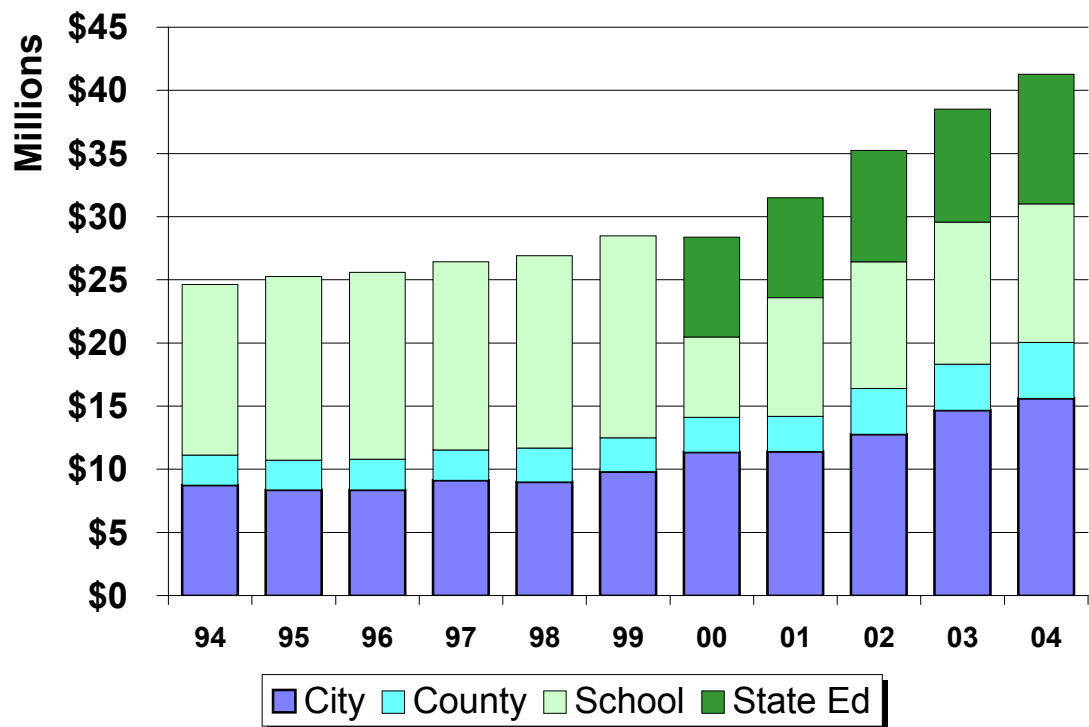
City of Dover
Fiscal Year 2004 Budget
 July 1, 2003 - June 30, 2004

Estimated Revenue
Summary by Fund

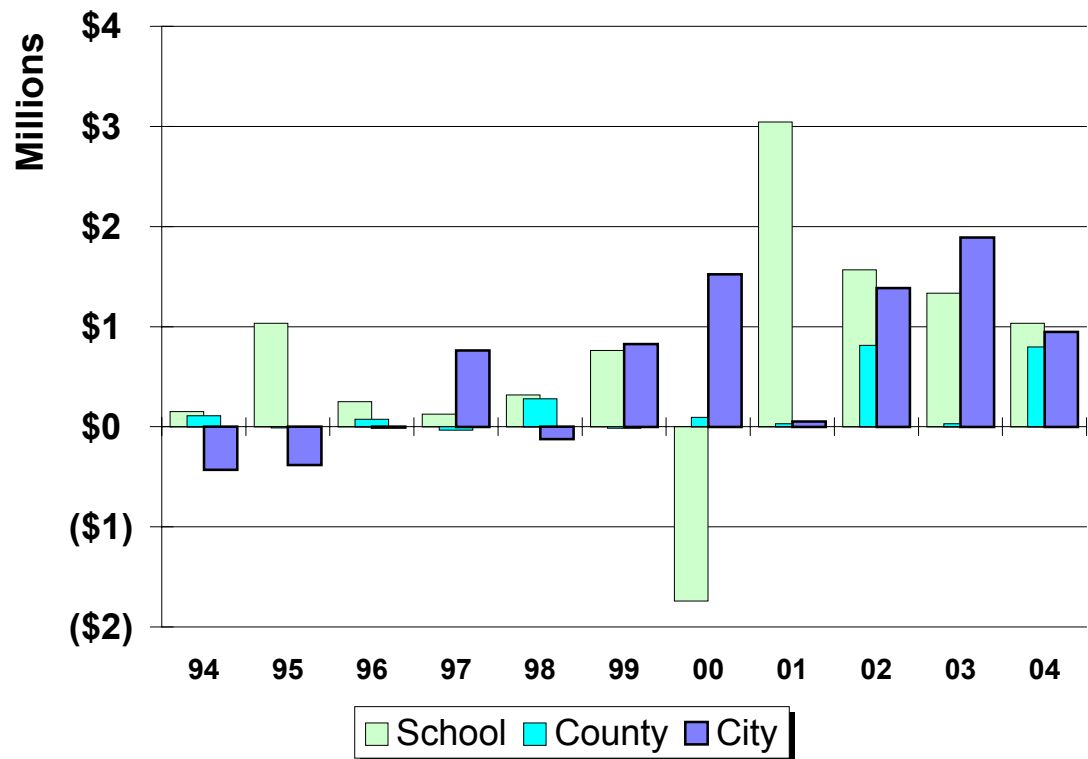
| Description | Prior Year Actual | Current Year Budget | City Mgr Proposed | Dollar Change | % Chng |
|---|----------------------|------------------------|----------------------|------------------|--------------|
| 3455 Library Fines | | | | | |
| Misc. Revenue | 31,551 | 28,000 | 32,500 | 4,500 | 16.1 |
| Total 3455 Library Fines | 31,551 | 28,000 | 32,500 | 4,500 | 16.1 |
| 3810 School Tuition Programs | | | | | |
| Education | 235,733 | 158,000 | 158,000 | 0 | 0.0 |
| Total 3810 School Tuition Programs | 235,733 | 158,000 | 158,000 | 0 | 0.0 |
| 3825 Alternative Education Fund | | | | | |
| Education | 245,123 | 572,000 | 720,000 | 148,000 | 25.9 |
| Total 3810 School Tuition Programs | 245,123 | 572,000 | 720,000 | 148,000 | 25.9 |
| 3830 School Facilities Fund | | | | | |
| Education | 93,709 | 70,000 | 75,000 | 5,000 | 7.1 |
| Total 3830 School Facilities Fund | 93,709 | 70,000 | 75,000 | 5,000 | 7.1 |
| 5300 Water Fund | | | | | |
| Charges for Services | 2,217,796 | 2,302,187 | 2,634,986 | 332,799 | 14.5 |
| Misc. Revenue | 41,854 | 21,000 | 26,000 | 5,000 | 23.8 |
| Operating Transfers In | 400,000 | 0 | 0 | 0 | 0.0 |
| Other Financing Sources | 5,631 | 0 | 0 | 0 | 0.0 |
| Total 5300 Water Fund | 2,665,281 | 2,323,187 | 2,660,986 | 337,799 | 14.5 |
| 5320 Sewer Fund | | | | | |
| Licenses & Permits | 62,467 | 0 | 0 | 0 | 0.0 |
| Intergovernmental | 565,334 | 512,554 | 459,062 | (53,492) | (10.4) |
| Charges for Services | 2,849,775 | 3,114,265 | 3,345,170 | 230,905 | 7.4 |
| Misc. Revenue | 83,903 | 31,000 | 31,000 | 0 | 0.0 |
| Operating Transfers In | 335,000 | 0 | 0 | 0 | 0.0 |
| Other Financing Sources | 5,516 | 0 | 0 | 0 | 0.0 |
| Total 5320 Sewer Fund | 3,901,995 | 3,657,819 | 3,835,232 | 177,413 | 4.9 |
| 5500 Arena Fund | | | | | |
| Charges for Services | 703,767 | 916,278 | 1,136,398 | 220,120 | 24.0 |
| Misc. Revenue | 19,637 | 25,500 | 32,600 | 7,100 | 27.8 |
| Operating Transfers In | 0 | 100,000 | 0 | (100,000) | (100.0) |
| Other Financing Sources | 7,097 | 0 | 0 | 0 | 0.0 |
| Total 5500 Arena Fund | 730,501 | 1,041,778 | 1,168,998 | 127,220 | 12.2 |
| 6100 DoverNet Fund | | | | | |
| Charges for Services | 203,568 | 251,268 | 253,079 | 1,811 | 0.7 |
| Misc. Revenue | 0 | 0 | 0 | 0 | 100.0 |
| Total 6100 DoverNet Fund | 203,568 | 251,268 | 253,079 | 1,811 | 0.7 |
| 6110 Central Stores Fund | | | | | |
| Charges for Services | 65,517 | 66,330 | 62,000 | (4,330) | (6.5) |
| Total 6110 Central Stores Fund | 65,517 | 66,330 | 62,000 | (4,330) | (6.5) |
| 6310 Fleet Maintenance Fund | | | | | |
| Charges for Services | 507,644 | 499,589 | 516,413 | 16,824 | 3.4 |
| Total 6310 Fleet Maintenance Fund | 507,644 | 499,589 | 516,413 | 16,824 | 3.4 |
| 6800 Workers Compensation Fund | | | | | |
| Charges for Services | 335,242 | 336,000 | 370,000 | 34,000 | 10.1 |
| Total 6800 Workers Compensation Fund | 335,242 | 336,000 | 370,000 | 34,000 | 10.1 |
| Total for All Budgeted Funds | 68,195,094 | 72,801,632 | 77,351,063 | 4,549,431 | 6.2 |

GENERAL FUND

Property Tax Levies by Year

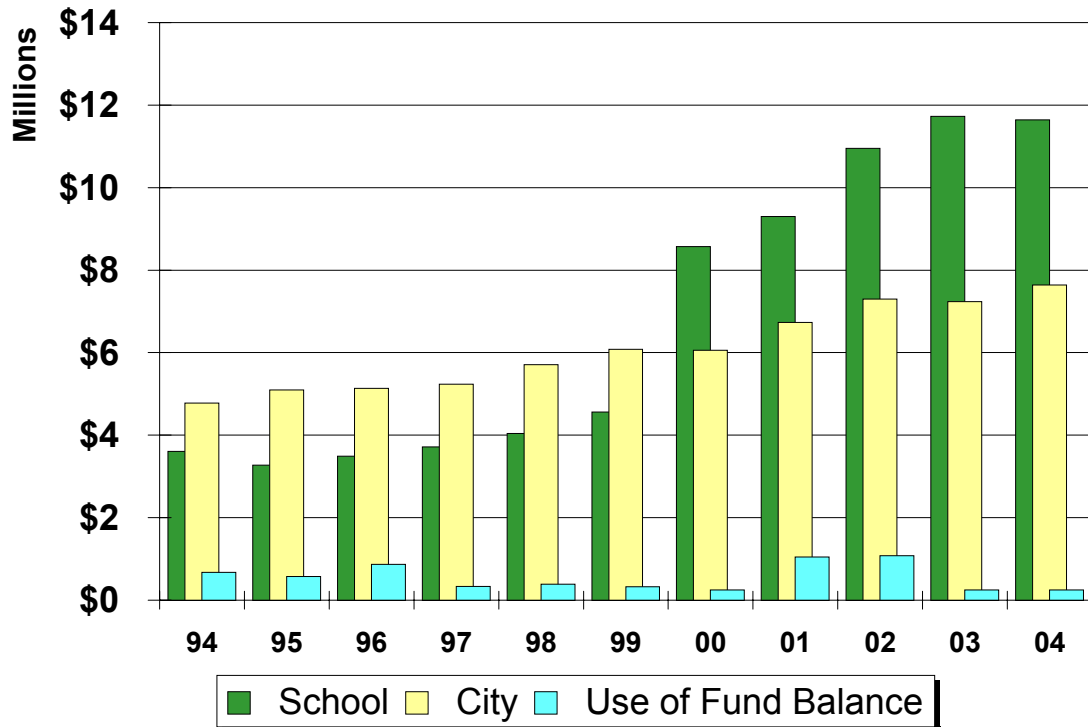


Levy Change by Year

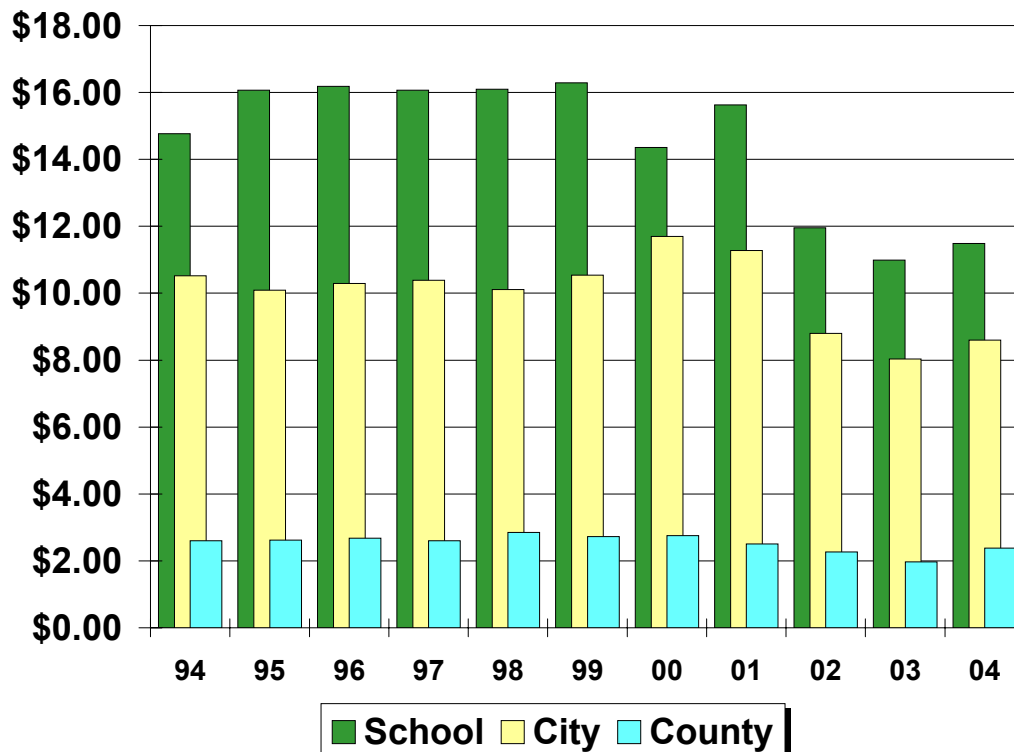


GENERAL FUND

Non-Property Tax Revenue by Year



Property Tax Rate by Year



City of Dover

Fiscal Year 2004 Budget

Debt Service on Existing Debt

Debt Principal Payments

| Description | Issue # | Issue Amount | Issue Year | Rate | Due | City | School | Total General | Water | Sewer(1) | Arena | DIDA | Grand Total |
|-----------------------|---------|--------------|------------|--------|----------|-----------|-----------|---------------|---------|-----------|---------|------|-------------|
| Public Impr | 3026 | 3,462,000 | 88 | 7.190% | 07/15/03 | 135,000 | 5,000 | 140,000 | 75,000 | 5,000 | 5,000 | | 225,000 |
| WWTP-State Guar | 3027 | 1,295,000 | 88 | 6.982% | 07/15/03 | | | 0 | | 70,000 | | | 70,000 |
| Public Impr | 3029 | 2,816,220 | 89 | 6.791% | 07/15/04 | 75,000 | 25,000 | 100,000 | 30,000 | 55,000 | | | 185,000 |
| Public Impr | 3030 | 4,414,280 | 90 | 6.933% | 01/15/06 | 90,000 | 20,000 | 110,000 | 75,000 | 85,000 | | | 270,000 |
| Public Impr | 3031 | 2,722,500 | 91 | 6.635% | 08/15/06 | 100,000 | 20,000 | 120,000 | 10,000 | 15,000 | | | 145,000 |
| WWTP-State Guar | 3032 | 10,500,000 | 91 | 6.698% | 07/15/11 | | | 0 | | 525,000 | | | 525,000 |
| WWTP-State Guar | 3033 | 7,300,000 | 91 | 6.575% | 01/15/12 | | | 0 | | 365,000 | | | 365,000 |
| WWTP-State Guar | 3034 | 450,000 | 92 | 5.597% | 01/15/12 | | | 0 | | 25,000 | | | 25,000 |
| Public Impr | 3035 | 1,188,338 | 93 | 5.415% | 08/15/08 | 59,000 | 16,000 | 75,000 | | | 5,000 | | 80,000 |
| Public Impr | 3036 | 3,043,000 | 94 | 5.610% | 08/15/09 | 143,000 | 43,000 | 186,000 | 29,000 | | | | 215,000 |
| Public Impr | 3037 | 3,356,711 | 95 | 5.326% | 08/15/10 | 130,000 | 30,000 | 160,000 | 25,000 | 40,000 | | | 225,000 |
| Public Impr | 3038 | 3,885,092 | 96 | 5.655% | 08/15/11 | 180,000 | 90,000 | 270,000 | 25,000 | | | | 295,000 |
| Energy Conserv | 3039 | 875,055 | 96 | 5.406% | 01/15/12 | 50,000 | | 50,000 | | | 28,490 | | 78,490 |
| Public Impr | 3040 | 1,002,327 | 97 | 4.840% | 08/15/12 | 40,000 | 25,000 | 65,000 | 10,000 | | | | 75,000 |
| SRL - Tolend Landfill | 3042 | 1,271,357 | 98 | 3.563% | 09/01/13 | 84,757 | | 84,757 | | | | | 84,757 |
| Public Impr | 3043 | 4,137,500 | 99 | 4.190% | 01/15/13 | 270,000 | | 270,000 | 20,000 | 35,000 | | | 325,000 |
| SRL - Griffin Well | 3044 | 250,000 | 99 | 1.188% | 11/01/03 | | | 0 | 22,649 | | | | 22,649 |
| Public Impr | 3045 | 2,179,901 | 99 | 5.510% | 01/15/15 | 55,000 | 95,000 | 150,000 | | | | | 150,000 |
| New Middle School | 3046 | 15,741,027 | 99 | 5.580% | 01/15/20 | | 1,076,064 | 1,076,064 | | | | | 1,076,064 |
| Public Impr | 3047 | 22,991,400 | 01 | 4.451% | 06/15/21 | 750,000 | 150,000 | 900,000 | 200,000 | 220,000 | 180,000 | | 1,500,000 |
| Public Impr | 3048 | 2,240,600 | 02 | 4.230% | 06/15/22 | 85,000 | | 85,000 | | 30,000 | 30,000 | | 145,000 |
| Totals | | | | | | 2,246,757 | 1,595,064 | 3,841,821 | 521,649 | 1,470,000 | 248,490 | 0 | 6,081,960 |

1 - Offset by State Aid

Debt Interest Payments

| Description | Issue # | Issue Amount | Issue Year | Rate | Due | City | School | Total General | Water | Sewer(1) | Arena | DIDA | Grand Total |
|-----------------------|---------|--------------|------------|--------|----------|---------|---------|---------------|---------|----------|---------|------|-------------|
| Public Impr | 3026 | 3,462,000 | 88 | 7.190% | 07/15/03 | 5,083 | 188 | 5,271 | 2,824 | 188 | 188 | | 8,471 |
| WWTP-State Guar | 3027 | 1,295,000 | 88 | 6.982% | 07/15/03 | | | 0 | | 2,548 | | | 2,548 |
| Public Impr | 3029 | 2,816,220 | 89 | 6.791% | 07/15/04 | 7,650 | 2,550 | 10,200 | 3,060 | 5,610 | | | 18,870 |
| Public Impr | 3030 | 4,414,280 | 90 | 6.933% | 01/15/06 | 18,900 | 4,200 | 23,100 | 15,750 | 17,850 | | | 56,700 |
| Public Impr | 3031 | 2,722,500 | 91 | 6.635% | 08/15/06 | 23,950 | 4,790 | 28,740 | 2,395 | 3,593 | | | 34,728 |
| WWTP-State Guar | 3032 | 10,500,000 | 91 | 6.698% | 07/15/11 | | | 0 | | 302,794 | | | 302,794 |
| WWTP-State Guar | 3033 | 7,300,000 | 91 | 6.575% | 01/15/12 | | | 0 | | 218,635 | | | 218,635 |
| WWTP-State Guar | 3034 | 450,000 | 92 | 5.597% | 01/15/12 | | | 0 | | 11,510 | | | 11,510 |
| Public Impr | 3035 | 1,188,338 | 93 | 5.415% | 08/15/08 | 18,039 | 4,892 | 22,931 | | | 1,529 | | 24,460 |
| Public Impr | 3036 | 3,043,000 | 94 | 5.610% | 08/15/09 | 46,526 | 11,066 | 57,592 | 10,788 | | | | 68,380 |
| Public Impr | 3037 | 3,356,711 | 95 | 5.326% | 08/05/10 | 49,403 | 9,328 | 58,731 | 10,019 | 16,030 | | | 84,780 |
| Public Impr | 3038 | 4,517,980 | 96 | 5.250% | 08/15/11 | 83,228 | 17,470 | 100,698 | 10,049 | | | | 110,747 |
| Energy Conserv | 3039 | 875,055 | 96 | 5.406% | 01/15/12 | 10,800 | | 10,800 | | | 12,148 | | 22,948 |
| Public Impr | 3040 | 1,002,327 | 97 | 4.840% | 08/15/12 | 18,560 | 5,325 | 23,885 | 2,130 | | | | 26,015 |
| SRL - Tolend Landfill | 3042 | 1,271,357 | 98 | 3.563% | 09/01/13 | 33,214 | | 33,214 | | | | | 33,214 |
| Public Impr | 3043 | 4,137,500 | 99 | 4.190% | 01/15/13 | 97,993 | | 97,993 | 7,100 | 11,900 | | | 116,993 |
| SRL - Griffin Well | 3044 | 250,000 | 99 | 1.188% | 11/01/03 | | | 0 | 269 | | | | 269 |
| Public Impr | 3045 | 2,179,901 | 99 | 5.510% | 01/15/15 | 34,150 | 61,140 | 95,290 | | | | | 95,290 |
| New Middle School | 3046 | 15,741,027 | 99 | 5.580% | 01/15/20 | | 255,658 | 255,658 | | | | | 255,658 |
| Public Impr | 3047 | 22,991,400 | 01 | 4.451% | 06/15/21 | 427,611 | 81,456 | 509,067 | 109,885 | 105,054 | 144,450 | | 868,456 |
| Public Impr | 3048 | 2,240,600 | 02 | 4.230% | 06/15/22 | 45,768 | | 45,768 | | 16,830 | 22,300 | | 84,898 |
| Totals | | | | | | 920,875 | 458,063 | 1,378,938 | 174,269 | 712,542 | 180,615 | 0 | 2,446,364 |

* Note: Future issues to be temporarily financed with Bond Anticipation Notes.

Total Principal & Interest

3,167,632 2,053,127 5,220,759 695,918 2,182,542 429,105 0 8,528,324

City of Dover, NH

Long Term Debt Outstanding @ 6/30/03 and Analysis of Debt Limit

| Description | Issue # | Issue Amount | Issue Year | Rate | RF | Due | Outstanding Balance | Exempt from Debt Limits | Debt Outstanding Against Debt Limits | | | | |
|-----------------------------------|---------|--------------|-------------|---------|-----|----------|---------------------|-------------------------|--------------------------------------|------------|-----------|-----------|-----------|
| | | | | | | | | | City | School | Water | DIDA (IP) | DIDA (IB) |
| BONDED DEBT | | | | | | | | | | | | | |
| Public Impr | 3026 | 3,462,000 | 88 | 7.1897% | (2) | 07/15/03 | 225,000 | 5,000 | 140,000 | 5,000 | 75,000 | | |
| WWTP-State Guar | 3027 | 1,295,000 | 88 | 6.9788% | (2) | 07/15/03 | 70,000 | 70,000 | | | | | |
| Public Impr | 3029 | 2,816,220 | 89 | 6.7911% | (1) | 07/15/04 | 370,000 | 110,000 | 150,000 | 50,000 | 60,000 | | |
| Public Impr | 3030 | 4,414,280 | 90 | 6.9325% | (1) | 01/15/06 | 810,000 | 255,000 | 270,000 | 60,000 | 225,000 | | |
| Public Impr | 3031 | 2,722,500 | 91 | 6.6354% | (1) | 08/15/06 | 580,000 | 60,000 | 400,000 | 80,000 | 40,000 | | |
| WWTP-State Guar | 3032 | 10,500,000 | 91 | 6.6983% | (1) | 07/15/11 | 4,725,000 | 4,725,000 | | | | | |
| WWTP-State Guar | 3033 | 7,300,000 | 91 | 6.5746% | (1) | 01/15/12 | 3,285,000 | 3,285,000 | | | | | |
| WWTP-State Guar | 3034 | 450,000 | 92 | 5.5966% | (1) | 01/15/12 | 200,000 | 200,000 | | | | | |
| Public Impr | 3035 | 1,188,338 | 93 | 5.4153% | | 08/15/08 | 480,000 | 0 | 384,000 | 96,000 | | | |
| Public Impr | 3036 | 3,043,000 | 94 | 5.6100% | (1) | 08/15/09 | 1,305,000 | 0 | 886,000 | 216,000 | 203,000 | | |
| Public Impr | 3037 | 3,356,711 | 95 | 5.3259% | (1) | 08/15/10 | 1,700,000 | 320,000 | 470,000 | 190,000 | 200,000 | 520,000 | |
| Public Impr | 3038 | 3,885,092 | 96 | 5.6554% | (1) | 08/15/11 | 2,105,000 | 0 | 625,000 | 355,000 | 190,000 | 935,000 | |
| Energy Conservation | 3039 | 875,055 | 96 | 5.4059% | (1) | 01/15/12 | 424,410 | 0 | 424,410 | | | | |
| Public Impr | 3040 | 1,002,327 | 97 | 4.8400% | | 08/15/12 | 575,000 | 0 | 400,000 | 125,000 | 50,000 | | |
| Public Impr | 3043 | 4,137,500 | 99 | 4.1900% | | 01/15/13 | 2,810,000 | 285,000 | 2,355,000 | | 170,000 | | |
| Public Impr | 3045 | 2,179,901 | 99 | 5.5100% | | 01/15/15 | 1,730,000 | 0 | 620,000 | 1,110,000 | | | |
| New Middle School | 3046 | 15,741,027 | 99 | 5.5800% | | 01/15/20 | 12,132,764 | 0 | | 12,132,764 | | | |
| Public Impr | 3047 | 22,991,400 | 01 | 4.4506% | | 06/15/21 | 19,990,000 | 2,425,000 | 13,140,000 | 1,900,000 | 2,525,000 | | |
| Public Impr | 3048 | 2,240,600 | 02 | 4.2300% | | 06/15/22 | 2,100,000 | 420,000 | 1,680,000 | | | | |
| TOTAL BONDED DEBT OUTSTANDING | | | | | | | 55,617,174 | 12,160,000 | 21,944,410 | 16,319,764 | 3,738,000 | 1,455,000 | 0 |
| OTHER DEBT | | | | | | | | | | | | | |
| SRL - Tolend Landfill | 3042 | 1,271,357 | 98 | 3.5625% | | 09/01/13 | 932,328 | 932,328 | | | | | |
| SRL - Griffin Well | 3044 | 250,000 | 99 | 1.1875% | | 11/01/03 | 22,649 | | | | 22,649 | | |
| TOTAL OTHER DEBT OUTSTANDING | | | | | | | 954,977 | 932,328 | 0 | 0 | 22,649 | 0 | 0 |
| TOTAL LONG TERM DEBT OUTSTANDING | | | | | | | 56,572,151 | 13,092,328 | 21,944,410 | 16,319,764 | 3,760,649 | 1,455,000 | 0 |
| DEBT AUTHORIZED - UNISSUED | | | | | | | | | | | | | |
| | | | Antic.Issue | | | | | | | | | | |
| Public Impr - FY03 | NA | 10,298,000 | 05/15/03 | | | | 10,298,000 | 4,275,000 | 2,050,000 | 2,248,000 | 1,725,000 | | |
| Public Impr - FY04 | NA | 8,371,000 | NA | | | | 8,371,000 | 700,000 | 2,971,000 | 1,500,000 | 3,200,000 | | |
| TOTAL DEBT AUTHORIZED UNISSUED | | | | | | | 18,669,000 | 4,975,000 | 5,021,000 | 3,748,000 | 4,925,000 | 0 | 0 |
| TOTAL DEBT OUTSTANDING & UNISSUED | | | | | | | 75,241,151 | 18,067,328 | 26,965,410 | 20,067,764 | 8,685,649 | 1,455,000 | 0 |

LEGAL DEBT LIMITS

TY01 Equalized Value for Debt Limit 1,820,063,750

| | 3.0% | 7.0% | 10.0% | Set by special legislation | |
|------------------|------------|-------------|-------------|----------------------------|-----------|
| Legal Rate | | | | | |
| Legal Debt Limit | 54,601,913 | 127,404,463 | 182,006,375 | 4,000,000 | 1,000,000 |
| Unused Capacity | 27,636,503 | 107,336,699 | 173,320,726 | 2,545,000 | 1,000,000 |
| Percent Used | 49.4% | 15.8% | 4.8% | 36.4% | 0.0% |

CITY COUNCIL POLICY

| | City | School | Water | NA | NA |
|----------------------------|------------|------------|-----------|----|----|
| Percent of Statutory Limit | 65.0% | 15.0% | 5.0% | | |
| Dollar Limit | 35,491,243 | 19,110,669 | 9,100,319 | | |
| Under(Over) Policy Limit | 8,525,833 | (957,094) | 414,670 | | |

| | |
|----------------------------|------------|
| Sewer | |
| Percent of Equalized Value | 1.5% |
| Dollar Limit | 27,300,956 |
| Under(Over) Policy Limit | 15,140,956 |

Notes to Analysis:

Refinanced (RF) Notes:

- (1) Refinanced, original NIC reflected
- (2) Refinanced, new NIC reflected

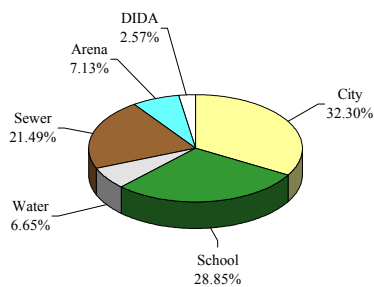
Reason for Exempt Status:

- 1 State Guaranteed (Mandated) Sewer Bonds - 3027, 3032, 3033, 3034
- 2 Sewer Portion of Public Impr - 3026, 3029, 3030, 3031, 3032, 3033, 3034, 3037, 3043, 3047, 3048

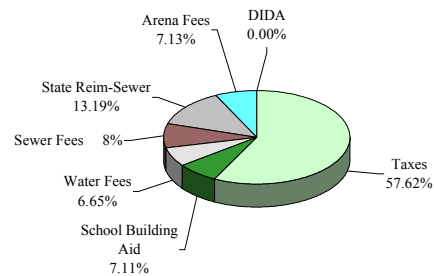
Other:

- 1 Repayment by Dover Indust Devlmt Auth Portion waived for DIDA portions of Public Impr - 3037 & 3038.
- 2 Totals excludes Tax and Bond Anticipation Notes

Outstanding Debt Balance



Financing Sources for Debt Retirement



Capital Improvements Program

Existing Principal Retirement by Year and Fund

| Fiscal Yr | City Depts | School | Total General Fund | Water | Sewer | Arena | DIDA | Total City Debt |
|-----------|---------------|---------------|-----------------------|--------------|---------------|--------------|------|--------------------|
| 2004 | 2,246,757.14 | 1,595,064.08 | 3,841,821.22 | 521,649.00 | 1,470,000.00 | 248,490.00 | 0.00 | 6,081,960.22 |
| 2005 | 2,081,757.14 | 1,538,577.60 | 3,620,334.74 | 419,000.00 | 1,380,000.00 | 243,490.00 | 0.00 | 5,662,824.74 |
| 2006 | 1,983,757.14 | 1,441,850.22 | 3,425,607.36 | 384,000.00 | 1,325,000.00 | 243,490.00 | 0.00 | 5,378,097.36 |
| 2007 | 1,853,757.14 | 1,287,329.77 | 3,141,086.91 | 274,000.00 | 1,190,000.00 | 243,490.00 | 0.00 | 4,848,576.91 |
| 2008 | 1,688,757.14 | 1,204,081.32 | 2,892,838.46 | 264,000.00 | 1,170,000.00 | 241,490.00 | 0.00 | 4,568,328.46 |
| 2009 | 1,683,757.14 | 1,132,196.58 | 2,815,953.72 | 254,000.00 | 1,170,000.00 | 238,490.00 | 0.00 | 4,478,443.72 |
| 2010 | 1,569,757.14 | 1,068,601.72 | 2,638,358.86 | 254,000.00 | 1,170,000.00 | 233,490.00 | 0.00 | 4,295,848.86 |
| 2011 | 1,444,757.14 | 1,000,998.46 | 2,445,755.60 | 225,000.00 | 1,170,000.00 | 228,490.00 | 0.00 | 4,069,245.60 |
| 2012 | 1,284,757.14 | 933,944.57 | 2,218,701.71 | 195,000.00 | 1,100,000.00 | 228,490.00 | 0.00 | 3,742,191.71 |
| 2013 | 1,119,757.14 | 885,245.09 | 2,005,002.23 | 175,000.00 | 190,000.00 | 210,000.00 | 0.00 | 2,580,002.23 |
| 2014 | 1,079,757.06 | 851,240.51 | 1,930,997.57 | 175,000.00 | 190,000.00 | 210,000.00 | 0.00 | 2,505,997.57 |
| 2015 | 815,000.00 | 817,800.24 | 1,632,800.24 | 160,000.00 | 165,000.00 | 210,000.00 | 0.00 | 2,167,800.24 |
| 2016 | 765,000.00 | 694,631.50 | 1,459,631.50 | 160,000.00 | 165,000.00 | 205,000.00 | 0.00 | 1,989,631.50 |
| 2017 | 200,000.00 | 513,318.25 | 713,318.25 | 60,000.00 | 85,000.00 | 205,000.00 | 0.00 | 1,063,318.25 |
| 2018 | 120,000.00 | 479,851.08 | 599,851.08 | 60,000.00 | 55,000.00 | 205,000.00 | 0.00 | 919,851.08 |
| 2019 | 120,000.00 | 451,893.32 | 571,893.32 | 60,000.00 | 55,000.00 | 205,000.00 | 0.00 | 891,893.32 |
| 2020 | 120,000.00 | 423,139.41 | 543,139.41 | 60,000.00 | 55,000.00 | 205,000.00 | 0.00 | 863,139.41 |
| 2021 | 120,000.00 | 0.00 | 120,000.00 | 60,000.00 | 55,000.00 | 205,000.00 | 0.00 | 440,000.00 |
| 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 |
| 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 20,297,328.46 | 16,319,763.72 | 36,617,092.18 | 3,760,649.00 | 12,160,000.00 | 4,034,410.00 | 0.00 | 56,572,151.18 |

Capital Improvements Program

Existing Debt Payments - Interest

| Fiscal Yr | City Depts | School | Total General Fund | Water | Sewer | Arena | DIDA | Total City Debt |
|-----------|--------------|---------------|-----------------------|--------------|--------------|--------------|------|--------------------|
| 2004 | 920,873.43 | 458,063.43 | 1,378,936.86 | 174,268.84 | 712,541.27 | 180,615.39 | 0.00 | 2,446,362.36 |
| 2005 | 814,440.59 | 488,206.53 | 1,302,647.12 | 149,391.88 | 626,037.52 | 170,149.30 | 0.00 | 2,248,225.82 |
| 2006 | 717,153.00 | 516,227.17 | 1,233,380.17 | 128,929.25 | 543,896.26 | 159,863.96 | 0.00 | 2,066,069.64 |
| 2007 | 623,034.52 | 545,871.37 | 1,168,905.89 | 109,590.75 | 463,096.27 | 149,570.50 | 0.00 | 1,891,163.41 |
| 2008 | 539,977.06 | 577,208.43 | 1,117,185.49 | 97,235.76 | 390,138.76 | 139,272.04 | 0.00 | 1,743,832.05 |
| 2009 | 463,124.59 | 606,921.43 | 1,070,046.02 | 85,411.76 | 317,538.78 | 129,006.58 | 0.00 | 1,602,003.14 |
| 2010 | 387,607.36 | 636,425.78 | 1,024,033.14 | 73,766.26 | 244,606.88 | 118,970.62 | 0.00 | 1,461,376.90 |
| 2011 | 319,517.88 | 664,220.30 | 983,738.18 | 62,951.26 | 171,438.15 | 109,065.42 | 0.00 | 1,327,193.01 |
| 2012 | 257,530.91 | 696,484.19 | 954,015.10 | 53,546.26 | 99,176.90 | 99,260.20 | 0.00 | 1,205,998.46 |
| 2013 | 204,237.68 | 723,886.17 | 928,123.85 | 45,435.00 | 47,098.76 | 89,237.50 | 0.00 | 1,109,895.11 |
| 2014 | 155,293.21 | 749,115.75 | 904,408.96 | 37,575.00 | 38,648.76 | 79,862.50 | 0.00 | 1,060,495.22 |
| 2015 | 107,198.74 | 771,031.02 | 878,229.76 | 29,700.00 | 30,173.76 | 70,487.50 | 0.00 | 1,008,591.02 |
| 2016 | 69,217.50 | 788,693.50 | 857,911.00 | 22,300.00 | 22,617.50 | 60,850.00 | 0.00 | 963,678.50 |
| 2017 | 33,080.00 | 821,306.75 | 854,386.75 | 14,700.00 | 14,855.00 | 51,175.00 | 0.00 | 935,116.75 |
| 2018 | 23,700.00 | 854,586.42 | 878,286.42 | 11,850.00 | 10,862.50 | 41,475.00 | 0.00 | 942,473.92 |
| 2019 | 18,000.00 | 878,981.68 | 896,981.68 | 9,000.00 | 8,250.00 | 31,750.00 | 0.00 | 945,981.68 |
| 2020 | 12,000.00 | 909,310.59 | 921,310.59 | 6,000.00 | 5,500.00 | 21,562.50 | 0.00 | 954,373.09 |
| 2021 | 6,000.00 | 0.00 | 6,000.00 | 3,000.00 | 2,750.00 | 11,375.00 | 0.00 | 23,125.00 |
| 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,187.50 | 0.00 | 1,187.50 |
| 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 5,671,986.47 | 11,686,540.51 | 17,358,526.98 | 1,114,652.02 | 3,749,227.07 | 1,714,736.51 | 0.00 | 23,937,142.58 |

Capital Improvements Program

Total Existing Debt Payments - P&I

| Fiscal Yr | City Depts | School | Total General Fund | Water | Sewer | Arena | DIDA | Total City Debt |
|-----------|---------------|---------------|-----------------------|--------------|---------------|--------------|------|--------------------|
| 2004 | 3,167,630.57 | 2,053,127.51 | 5,220,758.08 | 695,917.84 | 2,182,541.27 | 429,105.39 | 0.00 | 8,528,322.58 |
| 2005 | 2,896,197.73 | 2,026,784.13 | 4,922,981.86 | 568,391.88 | 2,006,037.52 | 413,639.30 | 0.00 | 7,911,050.56 |
| 2006 | 2,700,910.14 | 1,958,077.39 | 4,658,987.53 | 512,929.25 | 1,868,896.26 | 403,353.96 | 0.00 | 7,444,167.00 |
| 2007 | 2,476,791.66 | 1,833,201.14 | 4,309,992.80 | 383,590.75 | 1,653,096.27 | 393,060.50 | 0.00 | 6,739,740.32 |
| 2008 | 2,228,734.20 | 1,781,289.75 | 4,010,023.95 | 361,235.76 | 1,560,138.76 | 380,762.04 | 0.00 | 6,312,160.51 |
| 2009 | 2,146,881.73 | 1,739,118.01 | 3,885,999.74 | 339,411.76 | 1,487,538.78 | 367,496.58 | 0.00 | 6,080,446.86 |
| 2010 | 1,957,364.50 | 1,705,027.50 | 3,662,392.00 | 327,766.26 | 1,414,606.88 | 352,460.62 | 0.00 | 5,757,225.76 |
| 2011 | 1,764,275.02 | 1,665,218.76 | 3,429,493.78 | 287,951.26 | 1,341,438.15 | 337,555.42 | 0.00 | 5,396,438.61 |
| 2012 | 1,542,288.05 | 1,630,428.76 | 3,172,716.81 | 248,546.26 | 1,199,176.90 | 327,750.20 | 0.00 | 4,948,190.17 |
| 2013 | 1,323,994.82 | 1,609,131.26 | 2,933,126.08 | 220,435.00 | 237,098.76 | 299,237.50 | 0.00 | 3,689,897.34 |
| 2014 | 1,235,050.27 | 1,600,356.26 | 2,835,406.53 | 212,575.00 | 228,648.76 | 289,862.50 | 0.00 | 3,566,492.79 |
| 2015 | 922,198.74 | 1,588,831.26 | 2,511,030.00 | 189,700.00 | 195,173.76 | 280,487.50 | 0.00 | 3,176,391.26 |
| 2016 | 834,217.50 | 1,483,325.00 | 2,317,542.50 | 182,300.00 | 187,617.50 | 265,850.00 | 0.00 | 2,953,310.00 |
| 2017 | 233,080.00 | 1,334,625.00 | 1,567,705.00 | 74,700.00 | 99,855.00 | 256,175.00 | 0.00 | 1,998,435.00 |
| 2018 | 143,700.00 | 1,334,437.50 | 1,478,137.50 | 71,850.00 | 65,862.50 | 246,475.00 | 0.00 | 1,862,325.00 |
| 2019 | 138,000.00 | 1,330,875.00 | 1,468,875.00 | 69,000.00 | 63,250.00 | 236,750.00 | 0.00 | 1,837,875.00 |
| 2020 | 132,000.00 | 1,332,450.00 | 1,464,450.00 | 66,000.00 | 60,500.00 | 226,562.50 | 0.00 | 1,817,512.50 |
| 2021 | 126,000.00 | 0.00 | 126,000.00 | 63,000.00 | 57,750.00 | 216,375.00 | 0.00 | 463,125.00 |
| 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,187.50 | 0.00 | 26,187.50 |
| 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2025 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | 25,969,314.93 | 28,006,304.23 | 53,975,619.16 | 4,875,301.02 | 15,909,227.07 | 5,749,146.51 | 0.00 | 80,509,293.76 |

Capital Improvements Program

Existing Debt Balance to Maturity

| End of FY | City Depts | School | Total General Fund | Water | Sewer | Arena | DIDA | Total City Debt |
|-----------|---------------|---------------|-----------------------|--------------|---------------|--------------|------|--------------------|
| 2003 | 20,297,328.46 | 16,319,763.72 | 36,617,092.18 | 3,760,649.00 | 12,160,000.00 | 4,034,410.00 | 0.00 | 56,572,151.18 |
| 2004 | 18,050,571.32 | 14,724,699.64 | 32,775,270.96 | 3,239,000.00 | 10,690,000.00 | 3,785,920.00 | 0.00 | 50,490,190.96 |
| 2005 | 15,968,814.18 | 13,186,122.04 | 29,154,936.22 | 2,820,000.00 | 9,310,000.00 | 3,542,430.00 | 0.00 | 44,827,366.22 |
| 2006 | 13,985,057.04 | 11,744,271.82 | 25,729,328.86 | 2,436,000.00 | 7,985,000.00 | 3,298,940.00 | 0.00 | 39,449,268.86 |
| 2007 | 12,131,299.90 | 10,456,942.05 | 22,588,241.95 | 2,162,000.00 | 6,795,000.00 | 3,055,450.00 | 0.00 | 34,600,691.95 |
| 2008 | 10,442,542.76 | 9,252,860.73 | 19,695,403.49 | 1,898,000.00 | 5,625,000.00 | 2,813,960.00 | 0.00 | 30,032,363.49 |
| 2009 | 8,758,785.62 | 8,120,664.15 | 16,879,449.77 | 1,644,000.00 | 4,455,000.00 | 2,575,470.00 | 0.00 | 25,553,919.77 |
| 2010 | 7,189,028.48 | 7,052,062.43 | 14,241,090.91 | 1,390,000.00 | 3,285,000.00 | 2,341,980.00 | 0.00 | 21,258,070.91 |
| 2011 | 5,744,271.34 | 6,051,063.97 | 11,795,335.31 | 1,165,000.00 | 2,115,000.00 | 2,113,490.00 | 0.00 | 17,188,825.31 |
| 2012 | 4,459,514.20 | 5,117,119.40 | 9,576,633.60 | 970,000.00 | 1,015,000.00 | 1,885,000.00 | 0.00 | 13,446,633.60 |
| 2013 | 3,339,757.06 | 4,231,874.31 | 7,571,631.37 | 795,000.00 | 825,000.00 | 1,675,000.00 | 0.00 | 10,866,631.37 |
| 2014 | 2,260,000.00 | 3,380,633.80 | 5,640,633.80 | 620,000.00 | 635,000.00 | 1,465,000.00 | 0.00 | 8,360,633.80 |
| 2015 | 1,445,000.00 | 2,562,833.56 | 4,007,833.56 | 460,000.00 | 470,000.00 | 1,255,000.00 | 0.00 | 6,192,833.56 |
| 2016 | 680,000.00 | 1,868,202.06 | 2,548,202.06 | 300,000.00 | 305,000.00 | 1,050,000.00 | 0.00 | 4,203,202.06 |
| 2017 | 480,000.00 | 1,354,883.81 | 1,834,883.81 | 240,000.00 | 220,000.00 | 845,000.00 | 0.00 | 3,139,883.81 |
| 2018 | 360,000.00 | 875,032.73 | 1,235,032.73 | 180,000.00 | 165,000.00 | 640,000.00 | 0.00 | 2,220,032.73 |
| 2019 | 240,000.00 | 423,139.41 | 663,139.41 | 120,000.00 | 110,000.00 | 435,000.00 | 0.00 | 1,328,139.41 |
| 2020 | 120,000.00 | 0.00 | 120,000.00 | 60,000.00 | 55,000.00 | 230,000.00 | 0.00 | 465,000.00 |
| 2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 |
| 2022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2023 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Capital Improvements Program
State Aid to Existing Debt Retirement
Sewer Aid

| Fiscal Yr | Principal | Interest | Total |
|-----------|--------------|--------------|--------------|
| 2004 | 829,603.00 | 483,827.00 | 1,313,430.00 |
| 2005 | 829,603.00 | 429,892.00 | 1,259,495.00 |
| 2006 | 829,603.00 | 375,210.00 | 1,204,813.00 |
| 2007 | 829,602.00 | 320,070.00 | 1,149,672.00 |
| 2008 | 829,602.00 | 264,352.00 | 1,093,954.00 |
| 2009 | 829,602.00 | 208,340.00 | 1,037,942.00 |
| 2010 | 829,602.00 | 152,140.00 | 981,742.00 |
| 2011 | 829,602.00 | 95,753.00 | 925,355.00 |
| 2012 | 822,663.00 | 39,363.00 | 862,026.00 |
| 2013 | 0.00 | 0.00 | 0.00 |
| 2014 | 0.00 | 0.00 | 0.00 |
| 2015 | 0.00 | 0.00 | 0.00 |
| 2016 | 0.00 | 0.00 | 0.00 |
| 2017 | 0.00 | 0.00 | 0.00 |
| 2018 | 0.00 | 0.00 | 0.00 |
| 2019 | 0.00 | 0.00 | 0.00 |
| 2020 | 0.00 | 0.00 | 0.00 |
| 2021 | 0.00 | 0.00 | 0.00 |
| 2022 | 0.00 | 0.00 | 0.00 |
| 2023 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 |
| Totals | 7,459,482.00 | 2,368,947.00 | 9,828,429.00 |

School Building Aid

| Fiscal Yr | Principal | Interest | Total |
|-----------|--------------|----------|--------------|
| 2004 | 361,836.64 | 0.00 | 361,836.64 |
| 2005 | 338,493.20 | 0.00 | 338,493.20 |
| 2006 | 322,074.99 | 0.00 | 322,074.99 |
| 2007 | 304,158.85 | 0.00 | 304,158.85 |
| 2008 | 288,184.32 | 0.00 | 288,184.32 |
| 2009 | 274,118.89 | 0.00 | 274,118.89 |
| 2010 | 258,340.44 | 0.00 | 258,340.44 |
| 2011 | 245,859.46 | 0.00 | 245,859.46 |
| 2012 | 231,743.29 | 0.00 | 231,743.29 |
| 2013 | 218,633.45 | 0.00 | 218,633.45 |
| 2014 | 208,432.07 | 0.00 | 208,432.07 |
| 2015 | 198,399.99 | 0.00 | 198,399.99 |
| 2016 | 188,449.37 | 0.00 | 188,449.37 |
| 2017 | 177,555.40 | 0.00 | 177,555.40 |
| 2018 | 143,955.32 | 0.00 | 143,955.32 |
| 2019 | 135,568.00 | 0.00 | 135,568.00 |
| 2020 | 126,941.82 | 0.00 | 126,941.82 |
| 2021 | 0.00 | 0.00 | 0.00 |
| 2022 | 0.00 | 0.00 | 0.00 |
| 2023 | 0.00 | 0.00 | 0.00 |
| 2024 | 0.00 | 0.00 | 0.00 |
| Totals | 4,022,745.50 | 0.00 | 4,022,745.50 |

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Capital Improvements Program - FY04-09

All Projects

| PROJECT DESCRIPTION | Fiscal Year | | | | | | Total |
|---|-------------|-----------|------------|-----------|-----------|-----------|------------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | |
| GENERAL GOVERNMENT | | | | | | | |
| Capital Reserve - Infrastructure & Equip | 0 | 200,000 | 200,000 | 300,000 | 400,000 | 500,000 | 1,600,000 |
| McConnell Bldg Improvements | 0 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 2,500,000 |
| City Hall - Heating Improvements | 0 | | | | | | 0 |
| Cemetery - Development | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Cemetery - Office and Garage Facility | | 150,000 | | | | | 150,000 |
| Cemetery - Road Improvements | | | 20,000 | 20,000 | 20,000 | 20,000 | 80,000 |
| Open Space Land Acquisition | 1,000,000 | | | | | | 1,000,000 |
| TOTAL GENERAL GOVT. | 1,000,000 | 900,000 | 770,000 | 870,000 | 970,000 | 1,070,000 | 5,580,000 |
| POLICE | | | | | | | |
| Police Vehicle Replacement | 0 | 108,000 | 108,000 | 108,000 | 108,000 | 108,000 | 540,000 |
| Police Communications | 0 | | | | | | 0 |
| Police Firing Range | | 500,000 | | | | | 500,000 |
| Police Facility - Land Acquisition | | | 750,000 | | | | 750,000 |
| Police Facility - Design & Construction | | | 5,500,000 | | | | 5,500,000 |
| TOTAL POLICE | 0 | 608,000 | 6,358,000 | 108,000 | 108,000 | 108,000 | 7,290,000 |
| FIRE & RESCUE | | | | | | | |
| Hose Replacement - Large Diameter | 0 | | | | | | 0 |
| Defibrillator Replacement | 0 | | | | | | 0 |
| Central Station Renovation | 0 | | | | | | 0 |
| SCBA Replacement | 116,000 | | | | | | 116,000 |
| Ambulance Purchase | 0 | | | | | | 0 |
| Protective Clothing | | 50,000 | 50,000 | | | | 100,000 |
| Southend Fire Station Renovation | | | 100,000 | | | | 100,000 |
| Staff Vehicle Replacement | | | | | 30,000 | | 30,000 |
| Fire Facility - North End Station | | | | | | 1,900,000 | 1,900,000 |
| Fire Apparatus - North End Station | | | | | | 450,000 | 450,000 |
| TOTAL FIRE & RESCUE | 116,000 | 50,000 | 150,000 | 0 | 30,000 | 2,350,000 | 2,696,000 |
| COMMUNITY SERVICES - PUBLIC WORKS | | | | | | | |
| PW Heavy Equipment | 0 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| General Streets Improvements | 0 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 3,750,000 |
| General Sidewalks Improvements | 0 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,000,000 |
| Drainage - Broadway Area | 1,000,000 | | | | | | 1,000,000 |
| Transportation Impr Pgm - Local Share | 212,000 | 221,000 | | | | | 433,000 |
| Transportation Impr Pgm - Fed/State | 848,000 | 867,000 | 250,000 | 2,000,000 | | | 3,965,000 |
| Drainage System Impr Study | 0 | 150,000 | 150,000 | | | | 300,000 |
| Tolend Rd Landfill Remediation | 500,000 | 3,000,000 | 1,500,000 | | | | 5,000,000 |
| Cocheco River Dredge Spoils Cell | 300,000 | 100,000 | | | | | 400,000 |
| Improvements - Glenwood Ave | 0 | 1,550,000 | | | | | 1,550,000 |
| Reconstruction - Henry Law Ave | 0 | | | | | | 0 |
| Improvements - Bellamy Rd | 400,000 | | | | | | 400,000 |
| Vehicle Replacement Study | 0 | | | | | | 0 |
| Reconstruction - Broadway | | | | 200,000 | 2,000,000 | | 2,200,000 |
| Silver St Reconstruction | | | | | 200,000 | 750,000 | 950,000 |
| TOTAL COMM SERV - PW | 3,260,000 | 7,238,000 | 3,250,000 | 3,550,000 | 3,550,000 | 2,100,000 | 22,948,000 |
| CULTURE & RECREATION | | | | | | | |
| Park/Playground Improvements | 0 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 300,000 |
| Park Improvements - Maglaras | 40,000 | 475,000 | | | | | 515,000 |
| Butterfield Gym Improvements | 55,000 | | | | | | 55,000 |
| Vehicle Replacement | 0 | | | | | | 0 |
| Park Improvements - Bellamy (incl Bridge) | | 100,000 | 100,000 | | | | 200,000 |
| Butterfield Gym - Fitness Center Upgrade | | 250,000 | | | | | 250,000 |
| Athletic Field Development | | | 50,000 | 50,000 | 50,000 | 50,000 | 200,000 |
| Park Improvements - Henry Law | | | | | | 285,000 | 285,000 |
| TOTAL CULTURE & RECREATION | 95,000 | 885,000 | 210,000 | 110,000 | 110,000 | 395,000 | 1,805,000 |
| LIBRARY | | | | | | | |
| Library Automation Upgrade | 0 | 71,200 | | | | | 71,200 |
| Books and Collections | 91,625 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 591,625 |
| TOTAL LIBRARY | 91,625 | 171,200 | 100,000 | 100,000 | 100,000 | 100,000 | 662,825 |
| TOTAL CITY DEPARTMENTS | 4,562,625 | 9,852,200 | 10,838,000 | 4,738,000 | 4,868,000 | 6,123,000 | 40,981,825 |

Capital Improvements Program - FY04-09

All Projects

| PROJECT DESCRIPTION | Fiscal Year | | | | | | | Total |
|---|-------------|------------|------------|------------|-----------|-----------|------------|-------|
| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | | |
| EDUCATION | | | | | | | | |
| Dover High School Facility Improvements | 500,000 | | | | | | 500,000 | |
| Middle School - Wing Extensions | 1,000,000 | | | | | | 1,000,000 | |
| Garrison School - Systems Upgrade | | 1,500,000 | | | | | 1,500,000 | |
| Library Automation - School system wide | | 56,800 | | | | | 56,800 | |
| Dover High School Phs Ed Looker Room | | | 100,000 | | | | 100,000 | |
| SAU McConnell Center | | | 1,000,000 | | | | 1,000,000 | |
| Woodman Park School - Interior Impr | | | | 8,000,000 | | | 8,000,000 | |
| Early Learning Center/SAU - OMS | | | | | 1,500,000 | | 1,500,000 | |
| TOTAL EDUCATION | 1,500,000 | 1,556,800 | 1,100,000 | 8,000,000 | 1,500,000 | 0 | 13,656,800 | |
| TOTAL GENERAL FUND | 6,062,625 | 11,409,000 | 11,938,000 | 12,738,000 | 6,368,000 | 6,123,000 | 54,638,625 | |
| COMMUNITY SERVICES - WATER FUND | | | | | | | | |
| Transfer to Capital Reserve | 150,000 | 200,000 | 250,000 | 300,000 | 300,000 | 300,000 | 1,500,000 | |
| Water Meter Replacement | 300,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 550,000 | |
| Water Exploration | 100,000 | | | | | | 100,000 | |
| Bouchard Well & Treatment Plant | 1,400,000 | | | | | | 1,400,000 | |
| Radon Removal | | 100,000 | 650,000 | | | | 750,000 | |
| SCADA - Remote Monitorting | | 50,000 | | | | | 50,000 | |
| Water Main Repl - Dover Pt | 1,000,000 | | | | | | 1,000,000 | |
| Water Main Repl - Broadway Area | 400,000 | 625,000 | | | | | 1,025,000 | |
| Water Main Repl - Rte 9 Bridge | 300,000 | | | | | | 300,000 | |
| Water Main Repl - Atlantic/Gulf Rd | | | 400,000 | | | | 400,000 | |
| Water Main Repl - Old Rochester/Longhill Rd | | | | 1,300,000 | | | 1,300,000 | |
| Water Main Repl - Nelson St | | | | | 100,000 | | 100,000 | |
| Water Main Repl - Silver St | | | | | 650,000 | | 650,000 | |
| TOTAL WATER FUND | 3,650,000 | 1,025,000 | 1,350,000 | 1,650,000 | 1,100,000 | 350,000 | 9,125,000 | |
| COMMUNITY SERVICES - SEWER FUND | | | | | | | | |
| Transfer to Capital Reserve | 350,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,350,000 | |
| Pump Station Equipment Replace-Maint. | 0 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 375,000 | |
| Pump Station Upgrade - River St | 100,000 | 100,000 | 250,000 | | | | 450,000 | |
| Inflow/Infiltration Mitigation | 250,000 | 250,000 | 250,000 | 250,000 | | | 1,000,000 | |
| Heavy Equipment - Loader | 135,000 | | | | | | 135,000 | |
| Sewer Inspection Equipment | 65,000 | | | | | | 65,000 | |
| WWTP - Primary Clarifier Upgrade | 100,000 | | | | | | 100,000 | |
| WWTP - Outfall Improvement | 250,000 | | | | | | 250,000 | |
| SCADA - Remote Monitoring | | 100,000 | | | | | 100,000 | |
| Sewer Main - Glenwood Ave | | 525,000 | | | | | 525,000 | |
| Sewer Main - Varney Br Forcemain Redesign | | 100,000 | 100,000 | | | | 200,000 | |
| Sewer Main - Durham Rd Rehab | | | 400,000 | | | | 400,000 | |
| Sewer Main - Oak Hill | | | | 200,000 | | | 200,000 | |
| Sewer Main - North End | | | | 2,000,000 | 1,000,000 | 1,000,000 | 4,000,000 | |
| TOTAL SEWER FUND | 1,250,000 | 1,550,000 | 1,475,000 | 2,925,000 | 1,475,000 | 1,475,000 | 10,150,000 | |
| COMMUNITY SERVICES - ARENA FUND | | | | | | | | |
| None | | | | | | | 0 | |
| TOTAL ARENA FUND | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| DOVER IND DEVELOPMENT FUND | | | | | | | | |
| None | | | | | | | 0 | |
| TOTAL DIDA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| TOTAL ENTERPRISE FUNDS | 4,900,000 | 2,575,000 | 2,825,000 | 4,575,000 | 2,575,000 | 1,825,000 | 19,275,000 | |
| TOTAL ALL PROJECTS | 10,962,625 | 13,984,000 | 14,763,000 | 17,313,000 | 8,943,000 | 7,948,000 | 73,913,625 | |

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